

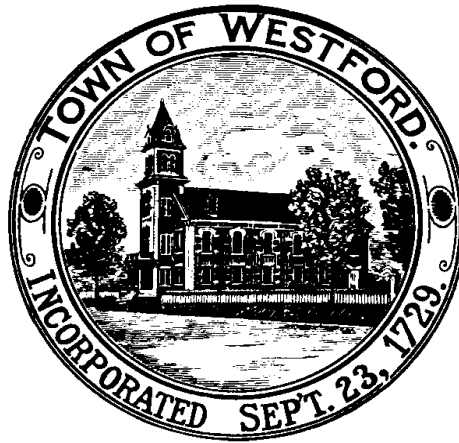
**\$112,267,449**

**Westford Finance Committee**

# **Report and Recommendations**

## **2015 Annual Town Meeting Warrant**

**Abbot Elementary School Gym  
Saturday, March 28, 2015  
10:00 a.m.**



**This is your copy. Please bring it to Town Meeting.**

## Westford FY2016 Finance Committee Report

## Table of Contents

Town Meeting Information.....	1
Finance Committee .....	2
FY2016 Budget Overview .....	3
FY2016 Recommended Budget .....	5
Revenue and Available Funds .....	11
Free Cash Use to Balance the Budget .....	12
Capital Projects and Equipment .....	13
Moving Forward – FY17 and Beyond .....	13
Financial Summary .....	14
Departmental Detail .....	
General Government .....	15
Public Safety .....	17
Education.....	20
Public Works .....	27
Health & Human Services.....	29
Culture & Recreation .....	30
Debt Service .....	32
Unclassified .....	35
Water Enterprise Fund .....	37
Ambulance Enterprise Fund.....	38
Recreation Enterprise Fund .....	39
Community Preservation.....	40
Community Preservation Committee Recommendations .....	40
Finance Committee Reserve Fund Transfers .....	43
Annual Town Meeting Warrant Articles .....	44
Warrant Map .....	63
Pay Classification Plan .....	64
Glossary .....	66



## **Town Meeting Information**

**SATURDAY, March 28, 2015  
10:00 A.M.**

**ABBOT ELEMENTARY SCHOOL GYMNASIUM  
25 Depot St.**

### **Why you should come:**

Town Meeting is the legislative branch of Westford's government, and all registered Westford voters may attend, speak and vote at our open Town Meeting. Town Meeting has two primary responsibilities: establishing an annual budget by voting to appropriate money for all Town departments, and voting on the Town's local statutes, called bylaws.

If you are a registered voter in Westford by March 6, 2015 you can, and should, participate in Town Meeting. Renters as well as property owners, if registered to vote, may attend and vote at Town Meeting. You must attend in person, however; no absentee voting is allowed. If you are not a registered voter, you are welcome to attend Town Meeting as an observer.

### **Adjourned Meeting:**

If the meeting does not finish on Saturday, the adjourned session will be on Monday, March 30, 2015, at 7 pm in the Abbot School Gym.

### **Special arrangements or needs:**

If you require special accommodations to participate in the meeting, please contact the Town Manager's Office at (978) 692-5500 at least 24 hours in advance.

### **Seniors:**

The Council on Aging offers transportation for seniors. Please call (978) 692-5523 to reserve a spot on the Road Runner to go to Town Meeting.

### **Lunch:**

There will be a break for lunch from 12:30 – 1:15. Sandwiches and salads from Paul's Diner will be available for \$10 in the cafeteria.

### **Basic Town Meeting Rules:**

Free copies of the League of Women Voters of Westford's 18-page "A Guide to Town Meeting in Westford" are available at the Westford Town Clerk's office, Fletcher Library, and the League's web site, [www.westford.com/lwv](http://www.westford.com/lwv). "Town Meeting Time: A Handbook of Parliamentary Law" can be borrowed from the library. Ellen Harde, Town Moderator, has copies for sale for \$25.

### **Town Election Date Change Notice:**

Westford will hold the Town election on May 5, 2015. The voter registration deadline for both elections is April 15, 2015 at 8 p.m.

## **Finance Committee**

Westford's Finance Committee recommends the Town Manager's budget for FY2016 to Annual Town Meeting. As you can read in this report, this year we are proposing a \$104,832,693 operating budget (Article 14). Additional articles bring the total budget to \$112,267,449 as reflected on the cover of this book. This budget funds our Town government – the people and services that protect us, educate our children, plow our roads, maintain our infrastructure, and keep Westford running on a daily basis.

The Finance Committee produces this report to provide Westford residents and Town Meeting voters with recommendations and information on the financial considerations taken to develop our Town's budget.

The Finance Committee thanks the Town and School administrations, departments, employees, boards, and committees for their cooperation and assistance during the past year. We would particularly like to thank Westford's Finance Director Dan O'Donnell and Town Manager Jodi Ross for their enormous assistance with this report and the entire budget process. We would also like to thank John Mangiaratti and Matt Hanson for their work on the warrant section and Christine Collins for her work on the Debt Service section.

The Finance Committee members are appointed by the Town Moderator to advise the Town Meeting on expenditures. They are appointed to staggered individual 3-year terms.

In the end, the voters of Westford have the final call on budget decisions. The Finance Committee encourages you to attend the Annual Town Meeting on Saturday, March 28, 2015 and let your voice be heard.

### ***Town of Westford Finance Committee (2014-15)***

Mark Kost, Chair  
Jeanne Drula, Vice-Chair  
Bill Taffel, Clerk  
Joan Bennett  
Ellen Doucette  
Jerry Koehr  
Ingrid Nilsson  
Glen Secor  
Dennis Wrona

## **FY2016 TOWN OF WESTFORD BUDGET**

### **Overview**

A balanced budget has been achieved for the first time in Westford since 2000. The Town has successfully navigated the past several years of economic difficulty and has been able to maintain its high levels of service and ensure its infrastructure is properly invested in. This year, limited additional funding has been provided for public safety, schools, and highway/parks and grounds.

The following policies were developed by the Board of Selectmen, supported by the Finance Committee, and guided the Town Manager's budget development:

### **BOARD OF SELECTMEN FISCAL YEAR 2016 BUDGET POLICY DIRECTION**

The Town Manager will prepare the FY16 operating budget and a three-year projection of expenses and revenue. The FY16 budget should:

- Fund all debt obligations first.
- Satisfy existing and anticipated future contractual and mandated obligations.
- Develop a long-term plan to address OPEB funding obligations.
- Maintain minimum recommended reserves at 5% of the operating budget.
- Attempt to maintain services at current levels. If anticipated FY16 revenue and excess free cash, if any, is insufficient for that purpose, then identify options for specific expense reductions and/or new revenue sources to balance expenses with funding.
- Allocate \$1.5M for capital expenses, from Free Cash if possible, in keeping with past practice. If less than \$1.5M is recommended for capital expenses in FY16, then the difference should be added to the capital reserve for anticipated future costs related to town facility and road needs. This amount may be reduced if needed to maintain current personnel. The target total for bond payments should fall within the range of 7-10%.
- Any new proposed ongoing positions (funding for associated benefits included) or expenses must be accompanied by corresponding ongoing expense reductions or by new recurring revenue, so that the merits of the trade-offs may be evaluated to determine whether or not to move forward with the new position or expense.
- Evaluate the recently added Health Care Stabilization Fund in its initial year and determine whether any adjustments might be necessary going forward.
- In the event that the above conditions are met and available funds remain, the Town Manager will meet with department heads and the Superintendent of Schools to identify and prioritize unfilled departmental needs, other capital requirements, or other town necessities and make a recommendation to the Board of Selectmen, Finance Committee, and School Committee.

### **FISCAL YEAR 2016 BUDGET ASSUMPTIONS**

The following considerations and guidelines were utilized to develop the FY2016 budget:

- Support a budget for FY16 which attempts to maintain similar levels of service to residents as in FY15, taking into account realistic, yet modest estimates of inflationary increases, along with efficiencies and cost-saving measures.
- Continue to leverage cross-departmental resources wherever possible.
- Continue to use of a 3-year budget model to enhance the decision making process regarding the affordability of our current service levels.
- Increase funding of Other Postemployment Benefits (OPEBs). The Town is recommending increasing its funding from \$500,000 to \$712,425 while the water

enterprise is recommending appropriating \$30,000 from their retained earnings to fund their FY16 normal OPEB costs. In addition, since the water enterprise OPEB liability is fully funded, the water enterprise OPEB Stabilization fund is allocating \$20,704 to cover the health and life insurance expenses for current water enterprise retirees.

- Continue to maintain a health insurance stabilization fund, which will allow the Town to keep its health insurance rate assumption at 8%.
- Fund contractual salary increases for union employees. For the Town, all of the contracts are settled in FY16 with the exception of the Westford Superior Officers (of the Police Dept.) which is currently in arbitration.
- Fund \$2,880,600 in capital appropriations in "Pay-as-You-Go" from free cash and re-appropriate remaining funds from previously bonded capital projects. Another \$516,000 in retained earnings is being allocated from the Water Enterprise (\$176,000) and from the Ambulance Enterprise (\$340,000) to fund their respective capital requests. Previous years' funding to the capital stabilization fund totaling \$1,132,434 remains intact and ensures we have emergency funds available for continually aging infrastructure.
- Recommend the approval of the construction of a new center fire station located on Boston Road and a new joint dispatch center.
- Pay the projected FY15 snow & ice deficit of \$650,000 with free cash rather than raising the deficit during the October Special Town Meeting as has been done in previous years.
- Assume a level-funded state aid budget.
- Plan for \$1,000,000 in revenues from new growth in the property tax base.
- Maintain reserves above minimum recommended levels (5%) for FY16.

It should be noted that new and existing, but unfunded, state and federal mandates continue to pressure our local budgets. The Board of Selectmen and Town Manager have been communicating and working with state officers to elevate the sense of concern.

Based on these efforts the Finance Committee recommends this balanced budget of **\$112,267,449** for FY16.



**FY2016 Recommended Budget**

<b>Description</b>	<b>Amount</b>	<b>Page</b>
<b>Operating budget</b>	<b>\$104,832,693</b>	<b>49</b>
<b>Capital appropriations</b>	\$2,880,600.00	45
<b>Other articles</b> (Community Preservation, Enterprise Capital, Supplemental Appropriations, Perchlorate, etc.)	\$3,247,181	
<b>Other amounts to be raised</b> (Cherry Sheet offsets – school choice, school lunch, public libraries)	\$426,238	
<b>State &amp; county cherry sheet charges</b> (state/county charges for services to Westford) - estimated	\$430,737	
<b>Allowance for abatements</b>	\$450,000	
<b>TOTAL FY2016 BUDGET</b>	<b>\$112,267,449</b>	

**OPERATING BUDGET**

The Town's operating budget is **\$104,832,693** for FY16. This year's operating budget increases by \$2,523,737, or 2.47%, over the FY15 operating budget.

The chart on page 7 highlights each departments' increase over the previously approved FY15 budget and more importantly, its contribution to the overall budget increase. Schools (WPS) represent 75.7% of the operating budgets' increase from FY15 to FY16. Public safety (police, fire, building dept, etc.) is the next largest contributor to the budget increase at 8.9%, followed by employee benefits & misc. (4.7%), recycling (4.5%) and highway (2.4%). Descriptions of these departments' budgets can be found in their respective sections later in this book.

Our budget is comprised of the personnel and expenses to provide the services enjoyed by our town. 51.84% of our operating budget funds education (excluding the associated costs for benefits and insurance). The next largest item is other Town departments at 20.21% (General Government, Public Safety, Public Works, Health & Human Resources, and Culture & Recreation). The remainder is comprised of Unclassified Expenses (health insurance, pensions, etc) at 14.11%, Debt Service at 6.57%, Enterprise Funds at 6.42%, and Community Preservation at 0.84% of the budget.

Westford continues to evaluate options and manage costs related to health insurance, utilities, gasoline, pension costs and other future liabilities, and unfunded government mandates that continue to pressure our tax base. Health insurance has increased 44.38% over six years, from \$6,455,000 in FY10 to a projected \$9,320,000 in FY16. Middlesex retirement assessments for FY16 increased by 2.85%, and have increased by 55.87% since FY10 as the community works to pay down its unfunded pension liability.

Our largest expense is personnel, comprising about 58.9% of our total budget. The Town employs 1,006 full-time equivalents/people (FTE). 777 FTEs are employed in our public schools, (683 funded in the General Fund and 95 funded from grants). 229 FTEs are employed in other Town departments, with the largest staffs located in the police and fire/ambulance departments. Our responsive Town government and the high service levels we receive are direct results of the excellent people we employ in Westford.

Currently Westford holds \$45.1 million in debt obligations, including \$38.1 million in outstanding principal and \$7.0 in interest obligations. This debt funds most of our large capital and infrastructure projects. Most of our debt obligations are excluded (\$41.5 million), meaning that Westford voters approved funding this amount of debt through higher taxes, outside of Proposition 2 ½ limitations. \$3.6 million of the debt obligations are in the non-exempt category.

### **Capital Appropriations**

Major non-recurring tangible assets and projects that have a useful life greater than 5 years and cost more than \$10,000 (excluding technology) constitute capital. This year's recommended capital amount of \$2,880,600 represents an increase of \$964,935 from last year. This represents 32.4% of the total amount requested, including findings from the recently concluded town-wide facilities study.

### **Other Amounts to be Raised**

These are funds from the state allocated directly to the schools (school choice and school lunch) and library. The funds do not require an appropriation at Town Meeting in order to be spent. At this time, the total amount for FY16 is projected to be level-funded from FY15.

### **State & County Cherry Sheet Charges**

The state charges the town for several programs and services, as it believes it is "more efficient" for the state to provide them. Examples include funding for mosquito control, an assessment for the Regional Transit Authority, and tuition costs for Westford students that choose to attend another school district or charter school.

### **Allowance for Abatements**

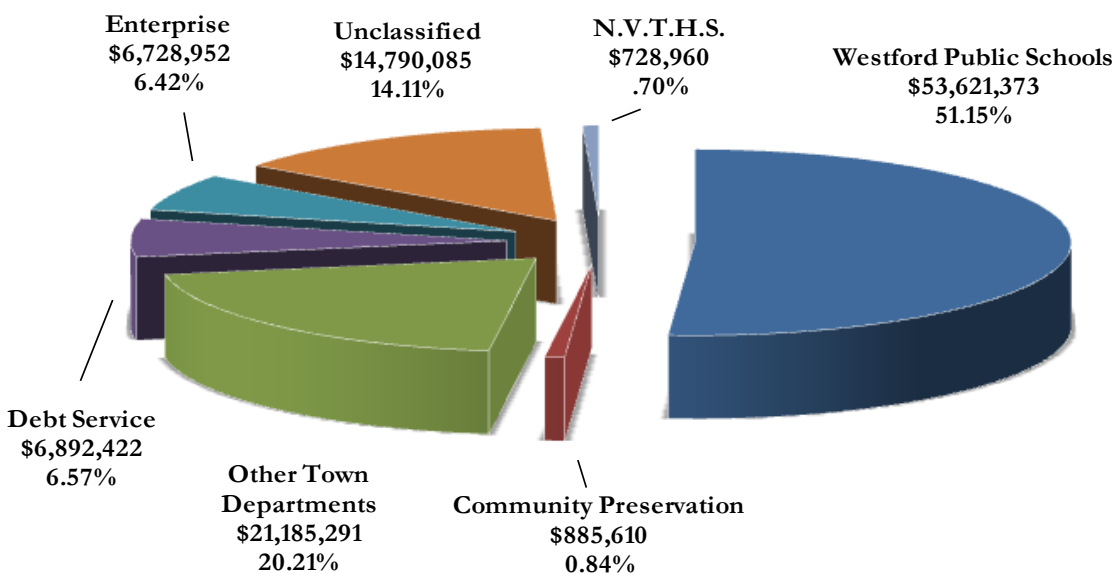
Based on the number of abatements in the past few fiscal years, the allowance for abatements is being reduced from the previous years' budget. Abatements may be granted by the Board of Assessors if certain requirements are met for either a real estate tax bill or motor vehicle tax bill.

Westford FY2016 Finance Committee Report

		FISCAL 2015	FISCAL 2016	% Increase	% of Total
	DEPARTMENT	BUDGET	TMR	FY15-FY16	Increase
122	Selectmen	30,176	32,689	8.33%	0.1%
123	Town Manager	372,151	379,640	2.01%	0.3%
131	Finance Committee	156,570	201,113	28.45%	1.5%
132	Finance Director	108,003	114,850	6.34%	0.2%
135	Town Accountant	283,385	283,198	-0.07%	0.0%
137	Budget Director	0	0		0.0%
141	Board of Assessors	247,526	273,613	10.54%	0.9%
145	Treasurer/Collector	277,167	291,877	5.31%	0.5%
151	Town Counsel	290,000	250,000	-13.79%	-1.3%
152	Human Resources	476,706	423,495	-11.16%	-1.8%
155	Technology	901,369	887,411	-1.55%	-0.5%
161	Town Clerk	248,510	260,160	4.69%	0.4%
170	Permitting Department	239,404	254,148	6.16%	0.5%
171	Conservation Commission	88,773	80,382	-9.45%	-0.3%
175	Planning Board	94,089	83,146	-11.63%	-0.4%
176	Zoning Board of Appeals	500	2,250	350.00%	0.1%
192	Town Hall Maintenance	146,547	143,356	-2.18%	-0.1%
199	Public Buildings & Property Maintenance	65,588	82,663	26.03%	0.6%
210	Police Department	5,290,988	5,425,348	2.54%	4.5%
220	Fire Department	3,193,103	3,321,523	4.02%	4.3%
241	Building Department	308,619	315,948	2.37%	0.2%
244	Sealer Weights & Measures	5,000	3,000	-40.00%	-0.1%
291	Emergency Management	13,740	13,946	1.50%	0.0%
292	Animal Control	69,708	70,583	1.26%	0.0%
294	Tree Warden	52,060	52,112	0.10%	0.0%
300	Westford Public Schools	51,355,160	53,621,373	4.41%	75.7%
310	Nashoba Tech	711,180	728,960	2.50%	0.6%
410	Engineering Department	218,760	224,036	2.41%	0.2%
421	Highway Department	2,580,352	2,652,949	2.81%	2.4%
427	Stormwater Management	48,000	48,000	0.00%	0.0%
432	Recycling	266,356	400,000	50.17%	4.5%
433	Solid Waste	1,196,518	1,197,912	0.12%	0.0%
440	Sewerage Collection	8,940	0	-100.00%	-0.3%
442	Wastewater Treatment Management	223,920	234,303	4.64%	0.3%
491	Cemetery Department	97,514	102,583	5.20%	0.2%
510	Board of Health	442,213	440,112	-0.48%	-0.1%
540	Senior Center	204,841	208,908	1.99%	0.1%
541	Council on Aging	267,894	261,868	-2.25%	-0.2%
543	Veterans Services	200,701	186,944	-6.85%	-0.5%
610	Library	1,508,837	1,540,461	2.10%	1.1%
630	Recreation	7,596	0	-100.00%	-0.3%
650	Parks	320,478	383,864	19.78%	2.1%
660	Land Management	41,200	33,000	-19.90%	-0.3%
670	Historical Commission	19,700	23,900	21.32%	0.1%
710	Debt Service	6,913,279	6,892,422	-0.30%	-0.7%
940	Otherwise Unclassified	(936,824)	(919,772)	-1.82%	0.6%
945	Employee Benefits & Miscellaneous	15,568,612	15,709,857	0.91%	4.7%
	<b>Total General Fund</b>	<b>94,224,909</b>	<b>97,218,131</b>	<b>3.18%</b>	<b>100.0%</b>
240	Community Preservation Fund	887,023	885,610	-0.16%	
600	Water Enterprise	4,774,205	4,214,673	-11.72%	
640	Ambulance Enterprise	1,160,746	1,151,848	-0.77%	
630	Recreation Enterprise	1,262,073	1,362,431	7.95%	
	<b>Total Budget</b>	<b>102,308,956</b>	<b>104,832,693</b>	<b>2.47%</b>	

	<b>FY15 Budget</b>	<b>FY16 Recommended</b>	<b>\$ Change from last year</b>	<b>% Change from last year</b>
GENERAL GOVERNMENT	4,026,464	4,043,991	17,527	0.44%
PUBLIC SAFETY	8,933,218	9,202,460	269,242	3.01%
EDUCATION	52,066,340	54,350,333	2,283,993	4.39%
PUBLIC WORKS	4,640,360	4,859,783	219,423	4.73%
HEALTH & HUMAN SERVICES	1,115,649	1,097,832	(17,817)	-1.60%
CULTURE & RECREATION	1,897,811	1,981,225	83,414	4.40%
DEBT SERVICE	6,913,279	6,892,422	(20,857)	-0.30%
UNCLASSIFIED	14,631,788	14,790,085	158,297	1.08%
COMMUNITY PRESERVATION FUND	887,023	885,610	(1,413)	-0.16%
WATER ENTERPRISE FUND	4,774,205	4,214,673	(559,532)	-11.72%
RECREATION ENTERPRISE FUND	1,262,073	1,362,431	100,358	7.95%
AMBULANCE ENTERPRISE FUND	1,160,746	1,151,848	(8,898)	-0.77%
<b>TOTAL OPERATING BUDGET</b>	<b>102,308,956</b>	<b>104,832,693</b>	<b>2,523,737</b>	<b>2.47%</b>

## Fiscal 2016 Operating Budget



**CAUSE OF CHANGE CHART****TOWN OF WESTFORD EXPENSE TREND SUMMARY  
FISCAL 2010 ACTUAL TO 2016 BUDGET**

	<i>DOLLARS IN 000'S</i>				Adjustments	Revised Variance	Revised CAGR
	<u>2010</u>	<u>2016</u>	<u>VARIANCE</u>	<u>CAGR</u>			
EXPENSES							
General Government	\$3,580	\$4,044	\$464	2.1%	(\$192)	\$272	1.2%
Public Safety	\$7,007	\$9,202	\$2,195	4.6%	(\$410)	\$1,785	3.9%
Westford Public Schools	\$43,489	\$53,621	\$10,132	3.6%		\$10,132	3.6%
Nashoba Tech	\$582	\$729	\$147	3.8%		\$147	3.8%
Public Works	\$4,292	\$4,860	\$568	2.1%		\$568	2.1%
Health & Human Services	\$760	\$1,098	\$338	6.3%		\$338	6.3%
Culture and Recreation	\$1,681	\$1,981	\$300	2.8%		\$300	2.8%
Debt Service	\$9,713	\$6,892	(\$2,821)	-5.6%		(\$2,821)	-5.6%
General Liability and Employee Benefits	\$9,655	\$14,790	\$4,977	7.4%		\$4,977	7.4%
<b>Total General Fund</b>	<b>\$80,759</b>	<b>\$97,217</b>	<b>\$16,300</b>	<b>3.1%</b>	<b>(\$602)</b>	<b>\$15,698</b>	<b>3.0%</b>
<b>Other Impacts to General Fund</b>							
Net Enterprise Subsidies	\$599	\$575	(\$24)	-0.7%		(\$24)	-0.7%
Other	\$1,723	\$1,307	(\$416)	-4.5%		(\$416)	-4.5%
<b>Total</b>	<b>\$83,081</b>	<b>\$99,099</b>	<b>\$15,860</b>	<b>3.0%</b>	<b>(\$602)</b>	<b>\$15,258</b>	<b>2.9%</b>
REVENUES							
Property Taxes (Includes New Growth)	\$55,447	\$70,430	\$14,983	4.1%		\$14,983	4.1%
State Aid	\$19,882	\$20,331	\$449	0.4%		\$449	0.4%
Local Revenue	\$6,467	\$8,298	\$1,151	4.2%		\$1,151	4.2%
Other	\$84	\$40	(\$44)	-11.6%		(\$44)	-11.6%
Free Cash			\$0	INF		\$0	INF
<b>Total</b>	<b>\$81,880</b>	<b>\$99,099</b>	<b>\$16,539</b>	<b>3.2%</b>	<b>\$0</b>	<b>\$16,539</b>	<b>3.2%</b>

The Finance Committee not only looks to the future as it reviews the annual budget cycles and what the Town can continue to provide by way of services given available funds, but also what has taken place in the past regarding trends. To this end, it is important to understand what has transpired in the past as this paints an important picture about the Town's finances. From 2010 (actuals)-2016 (budget), expenses are growing at a compound annual growth rate (CAGR) of 3.0% before "adjustments" (items that materially affect comparisons), or 2.9% after "adjustments." Revenues are growing at a CAGR of 3.2%. The reason that the CAGR of revenues is slightly higher than the CAGR of expenses is primarily due to the amount of new growth (\$7.76M) that Westford has experienced since 2010. This results in a balanced budget for FY16.

General Government expense is growing at a rate of 1.2% after adjustments (adjustments are primarily for differences in the finance committee reserve and compensation reserve between the 2 comparison years), signifying efficiencies that these departments have achieved. Public Safety growth of 3.9% (adjustments made for the movement of police cruisers and protective clothing for firefighters from capital to operating, and the elimination of a fire safer grant) is primarily a result of increased personnel and overtime, partially offset by efficiencies in both Police and Fire. Westford Public Schools and the Nashoba Tech are growing at 3.6% and 3.8%, respectively. Public Works, despite the significant increase in roadway management, is growing at 2.1%. Health and Human Services is growing at 6.3% primarily due to the increased demand for Veterans Services. The decrease in Debt Service has helped to partially offset the large increase in General Liability and Employee Benefits. Health care and retirement costs represent the largest impacts to this area.

As for Revenues, the big issue is that State Aid, the second largest source of revenue for our Town, has remained virtually flat since 2010, which puts enormous pressure on managing our expenses. Fortunately, Local Revenue sources such as the hotels and meals tax, licenses and permits, and motor vehicle excise taxes have helped somewhat.

We believe that this look back, as well as the look forward, helps everyone better understand and appreciate the financial pressures that our Town faces.

**REVENUE AND AVAILABLE FUNDS****FY2016 Projected Revenue**

	<b>FY15 Budgeted Revenue</b>	<b>% of Tot. Rev</b>	<b>FY16 Projected Revenue</b>	<b>% of Tot. Rev.</b>	<b>% Change from FY2015</b>
Tax Revenue (property tax) – Base	\$66,035,439		\$69,430,159		2.34%
New Growth	1,808,449		1,000,000		-44.70%
<b>Sub-total: Property Tax Levy</b>	<b>67,843,888</b>	<b>61.7%</b>	<b>70,430,159</b>	<b>62.7%</b>	<b>3.81%</b>
State Aid	20,330,882	18.5%	20,330,882	18.1%	0.00%
Local Revenue	8,077,363	7.4%	8,298,722	7.4%	2.74%
Enterprise Revenue/Free Cash Appropriations (Water, Ambulance & Recreation)	7,273,936	6.6%	6,719,673	6.0%	-7.62%
Available Funds (Debt Exclusion offsets, Overlay Surplus, Community Preservation funds, Wetland fees, etc.)	2,065,401	1.9%	2,078,479	1.9%	0.63%
Appropriations from Free Cash	4,134,165	3.8%	4,409,534	3.9%	6.66%
<b>Total Revenue</b>	<b>\$109,725,635</b>	<b>99.9%</b>	<b>\$112,267,449</b>	<b>100.0%</b>	<b>2.32%</b>
Free Cash (savings) applied to Balance Budget (to be applied at Fall Special Town Meeting)	149,339	0.1%	0	0.0%	-100.00%
<b>Total Outlay</b>	<b>\$109,874,974</b>	<b>100.0%</b>	<b>\$112,267,449</b>	<b>100.0%</b>	<b>2.18%</b>

*\*Note: The Tax Revenue Base increase of 3.81% is not the effective tax rate increase. The effective tax rate increase is projected to be 2.34% (\$69,430,159/\$67,843,888) as new growth for the upcoming budget has no impact upon the tax rate for existing taxpayers.*

Finding increases in our revenue continues to be a challenge. Property taxes are the primary source of revenue, accounting for approximately 71% of general fund revenue. Our local property tax is limited to an increase of 2.5% annually under the provisions of Proposition 2 ½.

New Growth can add additional tax dollars, but after several years of increased growth, including Cornerstone Square, Princeton Properties and other projects, the new growth may be leveling off. Given the uncertainty of the timing of this revenue source, the Finance Committee recommends budgeting revenues conservatively.

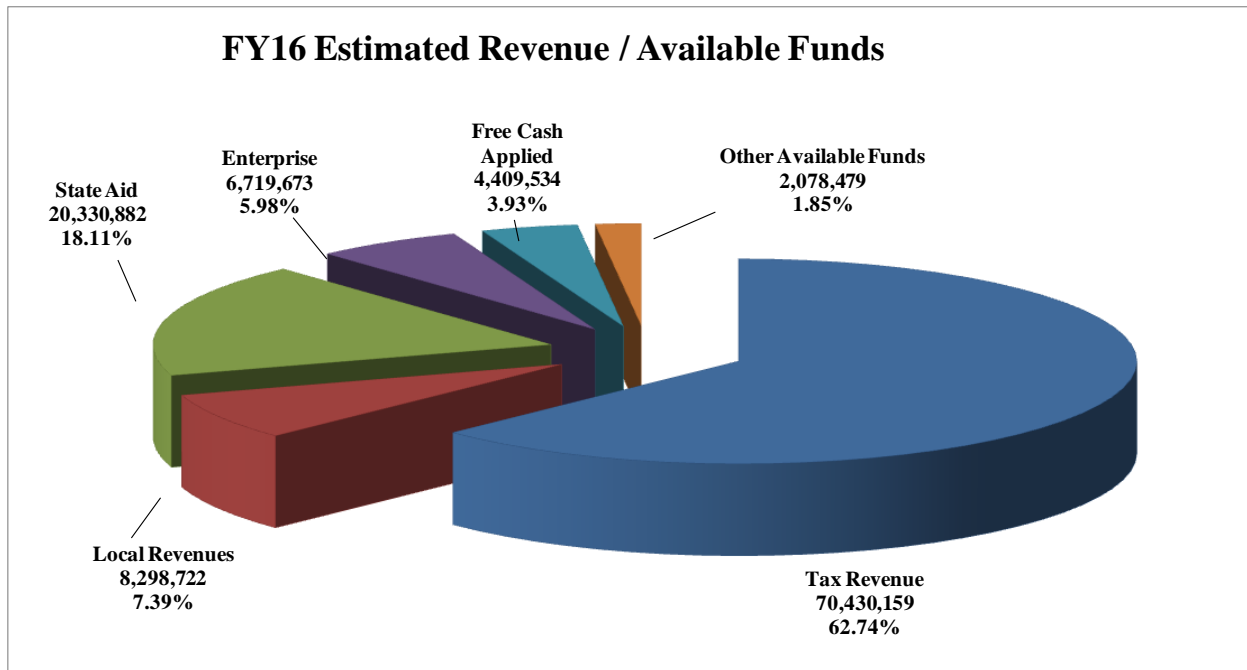
At the time of printing, the Finance Committee has not yet received the Governor's preliminary FY16 budget. We have assumed level funding state aid for FY16.

Local Revenues (excise taxes, local options taxes, licenses & permits, fees, etc.) are expected to increase 2.74%, due primarily to continued growth in hotels & meals tax revenue along with an increase to motor vehicle excise.

The enterprise revenue is decreasing by 7.62% or \$554,263, due primarily to the water enterprise appropriating \$700,000 in FY15 from retained earnings to fully fund the OPEB liability. This is one time increase that has resulted in a substantial budget decrease for the water enterprise in FY16. We are also seeing increased revenue from the Ambulance Enterprise as they strive to become self-supporting. At this time the town is still subsidizing both the Ambulance and Recreation Enterprise Funds.

The amount of available funds used has increased by 0.6% from FY15 to FY16. This amount includes \$20,500 from available funds to offset the FY16 budget, \$413,959.02 from completed bonded capital projects to offset this year's capital request, and \$1,603,194 in Community Preservation funding.

The appropriation from free cash is increasing by \$275,369. The reason for this increase is that the rating agencies (Moody's and Standard & Poor's) have recommended that in order to achieve/maintain a high bond rating, town's should appropriate capital from free cash. In addition, the Town is recommending that we appropriate \$650,000 from free cash in order to pay the FY15 snow & ice deficit in the year that it was incurred as is the practice in many other communities.



### Free Cash Used To Balance Budget

For the first time since FY2000, the Town is presenting a balanced budget to Town Meeting without planning to use free cash to balance the budget at the October Special Town Meeting. Free Cash is our Town's savings. For FY15, \$149,339 was used to balance the budget, which was down from \$1,995,414 used in FY14. The main reason for this reduction in free cash used is that new growth was higher than expected in FY14 & FY15, along with the increase of local revenues and state aid.

Through diligent management and cost control by all town and school employees, we are able to realize some appropriation closeouts at year-end (closeouts are funds budgeted but not spent by departments). These funds return to free cash, annually replenishing our



reserves. Our policy has been to maintain a minimum of 5% of the operating budget in reserves. General fund reserves consist of two items – free cash and the operating stabilization fund.

The 5% balance in reserves is a large factor in our positive bond rating (which guides interest rates on debt). Westford was upgraded to a AAA community by Standard & Poors in May 2014. At the time of this printing, we project free cash and stabilization fund reserves to be \$1,182,297 over the 5% minimum recommended reserves as of July 1, 2015.

## **Capital Projects & Equipment**

Our Town's infrastructure continues to require a significant amount of capital in order to preserve its assets from deteriorating. The Finance Committee advocates deliberate and prioritized capital planning of the funds allocated to this area. The Capital Planning Committee uses the following guidelines: major non-recurring tangible assets or projects which cost more than \$10,000, have a useful life of longer than five years, and are purchased or undertaken at intervals of not less than five years are considered capital items (computer and related technology are excluded from this definition).

The Capital Planning Committee evaluates capital requests each year. As it has for the past 6 years, the Committee developed a list of multi-year projects from all departments, which will continue to be updated each year and prioritized to identify projects for funding in a particular year. With approval from the Town during last year's Annual Town Meeting, the Town concluded a Facilities Study that greatly enhanced the Capital Committee's knowledge of what is necessary to ensure our buildings are properly maintained. The combination of this study and department heads' requests for other needs totaled over \$75 million over a five year period.

This year, the Finance Committee recommends \$2,466,641 in capital spending from free cash and \$413,959 from the remaining balances from previously borrowed capital projects to fund the 24 capital items and projects as described in the first two motions of Article 6. The use of free cash to fund capital items was a recommendation made to the finance staff from both Moody's and Standard & Poor's. The full list of capital recommendations is outlined in Article 6.

Additionally, the Finance Committee recommends \$516,000 of capital items to be funded from enterprise funds. The replacement of an ambulance from ambulance enterprise retained earnings represents the largest item.

## **Moving forward - FY17 and Beyond**

Through the support of town staff and school employees, and significant efforts to improve efficiencies, the Town has been successful in offsetting the continuing trends of less state aid to the town and increased health insurance costs. These trends, along with other inflationary pressures, may prove to be an obstacle to balancing the budget in the future. The Finance Committee will continue to work with all resources and explore all available options to enhance our community.

Westford FY2016 Finance Committee Report

<b>Financial Summary</b>	<b>FY14 Budget</b>	<b>FY15 Budget</b>	<b>FY16 Projected</b>
Operating Budget	98,435,179	102,050,389	104,832,693
Operating Budget Supplemental	510,718	258,567	
Capital Plan	861,900	1,915,665	2,880,600
Total Other Articles	3,011,521	3,677,777	3,247,181
Total Other Amounts to be Raised	787,520	1,037,345	426,238
State and City Cherry Sheet Charges	458,148	420,231	430,737
Allow Abate & Exempt (Overlay)	545,917	515,000	450,000
<b>Total Amount to be Raised</b>	<b>104,610,903</b>	<b>109,874,974</b>	<b>112,267,449</b>

Tax Revenue	64,828,936	67,843,888	70,430,159
Local Revenue	7,470,348	8,077,363	8,298,722
State Aid	20,130,278	20,330,882	20,330,882
Free Cash – Offset Tax Rate	1,995,414	149,339	
Free Cash – Appropriations From	769,934	4,134,165	4,409,534
Other Available Funds	2,960,492	2,065,401	2,078,479
Enterprise Revenue	6,455,501	7,273,936	6,719,673
<b>Total Revenue</b>	<b>104,610,903</b>	<b>109,874,974</b>	<b>112,267,449</b>

Free Cash / Available Funds to Balance Budget			0
---	--	--	---

**Westford Financial Reserves – Actual and Projected Amounts**

<b>Free Cash &amp; Stabilization Fund Balances</b>	<b>FY14 Budget</b>	<b>FY15 Budget</b>	<b>FY16 Projected</b>
Free Cash – Beginning Balance	4,150,874	5,053,955	5,467,331
Free Cash Applied	(2,643,578)	(4,134,165)	(4,409,534)
Est. Free Cash Generated	3,546,659	4,547,541	1,500,000
Free Cash – Ending Balance	5,053,955	5,467,331	2,557,797
Stabilization Cash Fund Balance	3,476,755	3,513,755	3,550,755
Total Cash Reserves – Ending Balance	8,530,709	8,981,086	6,108,552
Minimum Recommended Reserves -- 5% of Operating Budget	4,656,256	4,798,382	4,926,255
<b>Above (Below) Minimum Recommended Reserves</b>	<b>3,874,453</b>	<b>4,182,704</b>	<b>1,182,297</b>

**Department Detail — General Government**

	FY14 Actual	FY15 Budget	FY16 TMR	\$ Increase (Decrease)	% Increase (Decrease)
Personal Services	2,258,670	2,394,579	2,472,527	77,948	3.26%
Expenses	1,269,916	1,219,676	1,180,464	(39,212)	(3.21%)
Other	332,832	412,209	391,000	(21,209)	(5.15%)
Total	3,737,283	4,026,464	4,043,991	17,527	0.44%

General Government includes the following departments;

- Board of Selectmen
- Town Accountant
- Treasurer/Collector
- Technology
- Conservation Commission
- Town Hall Maintenance
- Town Manager
- Budget Director
- Legal Services
- Town Clerk
- Planning Board
- Public Building & Properties Maintenance
- Finance Committee
- Board of Assessors
- Human Resources
- Permitting Department
- Zoning Board of Appeals

**Changes**

The recommended FY16 Budget for General Government departments reflects a 0.44% increase over the FY15 Budget, from \$4,026,464 to \$4,043,991 (increase of \$22,764). The proposed increase is the result of the following;

- **Personal Services:** General Government Personal Services grew collectively by 3.26% (\$77,948), based primarily on contracted union step and longevity increases, funding an administrative assistant to the Finance Director 12 hours/week for a full instead of partial year, and increasing overtime hours for snow removal and supervision of outside contractors in the Buildings & Maintenance department.
- **Expenses:** Expenses dropped by 3.21% (\$39,212) for FY16. Legal Services decreased by \$40,000 on the expectation of a workload that is reduced from FY15's busy agenda. There was a \$15,000 increase in the Board of Assessors for contracted services related to the FY17 Revaluation/Recertification project with the Department of Revenue. Building and Property Maintenance increase by \$10,000, providing additional much needed funds for maintenance of town buildings. \$8,000 was included for two \$4,000 appraisals for the Permitting Department for Chapter 61 (right of first refusal) opportunities. Dues and Memberships for the Selectmen increased by \$5,000 for participation in Cross-Town Connect and by another \$2,000 for membership in the Middlesex Three Coalition. Technology decreased by about \$25,000, reflecting a streamlined budget and tighter control over expenses, particularly contracted services in support of software applications.
- **Other:**
  - 1) Level-funding of the Finance Committee Reserve Fund at \$191,000 for FY16. In FY15 (to date), transfers out of this fund for unanticipated costs/emergencies in Town department budgets totaled \$44,553 (see Finance Committee Reserve Fund Transfers, page 43). The absence of these transfers in the FY16 budget "looks like" an increase in spending of \$45,000.

- 2) The Compensation Reserve budget in Human Resources is an estimate for funding salaries for Town collective bargaining agreements not yet negotiated for FY16 (note: School bargaining units are covered in the School budget). For FY16 at the time of finalizing the budget, all of the outstanding contracts have been settled with the exception of the Westford Superior Officers. Nevertheless, Human Resources maintains a \$200,000 reserve in the FY16 budget in anticipation of any changes that may occur during the year. This is a \$478,913 decrease from the reserve which was included in the FY15 budget (when numerous contracts were still outstanding). Further, transfers out of the reserve were budgeted in FY15 at \$413,161. The absence of these transfers in the FY16 budget "looks like" an increase in spending of that same amount in FY16. In total, the FY16 budget shows a \$53,000 decrease in the Human Resources budget.

Excluding the two reserve fund transfer items in the "Other" category, the General Government budget for FY16 is proposed to increase by 1.1% (from \$3,614,255 to \$3,652,991, or \$38,736) as compared to FY15.

**Department Detail – Public Safety**

	FY14 Actual	FY15 Budget	FY16 TMR	\$ Increase (Decrease)	% Increase (Decrease)
Personal Services	7,268,145	7,886,020	8,212,462	326,242	4.14%
Expenses	883,082	1,047,198	989,998	(57,200)	(5.46%)
Total	8,151,227	8,933,218	9,202,460	269,242	3.01%

The Public Safety section of the budget includes the following departments:

- Police Department
- Fire Department
- Building Department
- Sealer of Weights & Measures
- Emergency Management
- Animal Control
- Tree Warden

**Changes**

The recommended FY15 Budget calls for an increase of \$269,242 in the Public Safety budget, a 3.01% increase. \$326,242 of the increase is in Personal Services (Salaries & Wages), with a \$57,200 decrease to the Expense line items. Individual departmental increases are as follows.

**Police Department**

The Police Department budget is recommended to increase from \$5,290,988 in FY15 to \$5,425,348 in FY16, or an increase of \$134,360 (+2.54%).

- A recommended increase in Personal Services from \$4,620,984 to \$4,811,782, or an increase of \$190,798 (+4.13%) is primarily due to:
  - \$100,000 increase in the Overtime due to increased call volume (increased supervision). The two additional officers authorized last year were hired in FY15 and are continuing with their standard training which typically lasts between six to nine months.
  - \$49,938 budgeted increase for Sergeants, Patrol Officers and Uniformed Dispatch Personnel due to contractual and step increases.
  - \$10,035 increase in the On Call category for detectives to earn 12 hours of pay for weeks that they are on call. There is one detective on call per week.
- A recommended decrease in Expenses from \$670,004 in FY15 to \$613,566 in FY16, or a decrease of \$56,438 (-8.42%) is primarily due to:
  - \$25,065 decrease in Building and Equipment Maintenance accounts due to purchase of new Uninterrupted Power Supply (UPS) unit. Old unit had been incurring significant maintenance costs, finally failed and was replaced.
  - \$20,270 decrease in Gasoline due to the reduced assumptions of costs town-wide.
  - \$18,504 decrease in Electricity due to consolidated HVAC budget with Town Hall.
  - \$8,995 increase in firearm expenses due to replacement of aging firearms and increased cost of ammunition.
  - \$2,500 decrease in Office Supplies and Postage accounts.

## **Fire Department**

The Fire Department budget is recommended to increase from \$3,193,103 in FY15 to \$3,321,523 in FY16, or an increase of \$128,420 (+4.02%).

- A recommended increase of \$125,702 (4.33%) in Personal Services from \$2,902,389 in FY15 to \$3,028,091 in FY16 is primarily due to:
  - A net increase of \$40,000 to fund the Deputy Fire Chief position. This position will assist the Fire Chief to better manage and coordinate the activities of the 44 person staff of the Fire and ALS departments. This position is a promotion of an existing employee and there is no increase in head count.
  - \$15,210 decrease due to the elimination of one Firefighter position, agreed to by the union, to help fund the Deputy Fire Chief position.
  - \$15,433 increase to the Educational Stipend account to reflect transfer of one person from ALS to Fire Dept., additional Firefighters achieving certifications and changes made in the collective bargaining agreement.
  - \$23,336 increases to the Call Firefighters, Call Fire Fighter Stipends and Fire Alarm Operators accounts due to contractual obligations.
- A recommended increase of \$2,718 (+0.93%) in Expenses from \$290,714 to 293,432 is primarily due to:
  - \$3,400 increase to the Natural Gas account due to higher usage than budgeted in previous year.
  - \$1,650 decrease in Uniform Allowance due to relative stability in rank of work force (i.e. changes in rank result in different Uniform Allowance).
  - \$1,058 decrease in Electricity reflective of budgeted rate used for all town departments.
  - \$826 increase in Gasoline expenses (using town wide rate) due to increased call volume.
  - \$1,500 total increase in expenses related to Equipment Maintenance and increased Water usage.

## **Building Department**

The Building Department budget is recommended to increase from \$308,619 in FY15 to \$315,948 in FY16, or an increase of \$7,329 (+2.37%).

- Personal Services: A recommended increase of \$8,459 (+2.93%) from \$288,689 to \$297,148 is due to:
  - +2.5% standard increase for town exempt employees;
  - Increases due to OPEIU and CWA contract agreements, step increase for one employee and one additional day of work in FY16 due to leap year.
- Expenses: A recommended decrease of \$1,130 (-5.7%) from \$19,930 to \$18,800 is primarily due to only one conference being scheduled to be attended in FY16 vs. two in FY15.

### **Sealer of Weights & Measures**

The Sealer of Weights & Measures budget is recommended to decrease from \$5,000 in FY15 to \$3,000 in FY16, or a decrease of \$2,000 (-40%) to reflect a more accurate understanding of actual and expected expenses.

### **Emergency Management Department**

The Emergency Management Department budget is recommended to increase from \$13,740 in FY15 to \$13,946 in FY16, or an increase of \$206 (+1.5%). All of this increase is due to the standard town-wide salary increase to the Co-Directors stipends.

### **Animal Control Department**

The Animal Control Department budget is recommended to increase from \$69,708 in FY15 to \$70,583 in FY16, or an increase of \$875 (+1.26%). This increase is due to the salary increase for the Animal Control Officer of \$1,225 offset by reductions of \$200 in Dues and Membership and a \$200 reduction in Supplies.

## Department Detail— Education

State law dictates that Town Meeting may vote only upon the total amount of the School Department's operating budget. Town Meeting can amend the total amount allocated to the School Department, but only the School Committee has the authority to direct how the funds will be spent.

The Education Budget includes funding for the Westford Public Schools, and the Westford share of funding for the Nashoba Valley Technical High School, a regional school serving several area communities.

	FY14 Actual	FY15 Budget	FY16 TMR	\$ Increase (Decrease)	% Increase (Decrease)
Westford Public Schools	\$49,000,874	51,355,160	53,621,373	2,266,213	4.41%
Nashoba Tech	703,202	711,180	728,960	17,780	2.50%
Total	\$49,704,076	52,066,340	54,350,333	2,283,993	4.39%

## Changes

### Westford Public Schools

For FY16, the Town Manager and Finance Committee recommend the Westford Public Schools' budget request of \$53,621,373. This is an increase of \$2,266,213, or 4.41%, over the FY15 budget of \$51,355,160.

The chart below breaks down the School Committee FY16 request into the "Carry-Forward" amount, which the School Department defines as the increased cost of maintaining the same level of services as in FY15, taking into account contract and other salary increases and decreases (steps, degree increments, etc.), inflationary increases in certain expense accounts (utilities, contracted maintenance, etc.), increases in Special Education tuition costs, savings from efficiency measures, and other factors. The "Additional Funding" request is for program improvements based on student needs, new costs such as incremental mandated Special Education program costs, and other items deemed to be high priorities by the School Committee (see FY16 Additional Staffing and Funding Requests chart).

FY 2015 General Fund Appropriation	\$51,355,160	
FY 2016 Level Service Carry-Forward Budget	53,150,973	3.50% increase
FY 2016 Additional Funding Requested	\$470,400	0.91% increase
FY 2016 School Committee Total General Fund Request	\$53,621,373	4.41% increase



**FY16 Additional Staffing & Funding Required to Meet Current Student Needs:**

<b>Need</b>	<b>Grade Level</b>	<b>Reason</b>	<b>Amount</b>
Additional full-day integrated kindergarten class (FTE 1.8)	K	Student Support Services teacher, teaching assistants and supplies for 1 new full-day integrated kindergarten class (60% funded by town appropriation, 40% by fees). Current special education student population requires additional class.	62,000
Student Support Services teacher at Stony Brook MS (0.4 FTE)	6-8	Increasing special education support needed at Middle School. This will increase existing staff member FTE from 0.6 to 1.0.	29,000
Address Chapter 222 (Expulsion/Exclusion Law)	9-12	Massachusetts law requires school systems to allow students who are expelled or suspended for "non-serious" offenses for more than 10 days have opportunities to make academic progress while they are out of school. This may require an additional staff member to provide educational services in an alternative setting, potentially in a location other than Westford Academy. This number may be adjusted based on number of students excluded or expelled.	55,000
High School bus	9-12	Increased enrollment at WA will require an additional school bus next year.	22,000
Mandarin teacher (0.2 FTE)	9-12	Increase in current Mandarin teacher's hours from 0.4 to 0.6 to meet student need and continue program through Mandarin III.	11,000
Special Education Contracted Services	All	Outside support for special education students per current Individual Education Plans (IEP). Services include vision, hearing, orientation and mobility, and behavior specialists, Braille interpreter, and clinical psychologists. Also could include services which occur outside the school day and appropriate nursing and behavior services.	25,000
Contingency Student Support Teaching Assistants (2.0 FTE)	All	Anticipated need to support special education students. These staff provides services within the WPS system, avoiding more costly out-of-district placements.	30,000
Student Support Services Out-of-District Liaison (0.5 FTE)	All	This new position will act as liaison for all out of district students, families, schools, outside agencies and other providers. These placements necessitate travel to the schools to coordinate services for the out-placed students.	45,000
Heat	All	Anticipated increase in heating costs, based on Town's calculated rates.	83,000
Electricity	All	Anticipated increase in electrical costs, based on Town's calculated rates.	11,000

Westford FY2016 Finance Committee Report

Substitute Teachers	All	Increase in pay for substitute teachers from \$70 to \$75/day. Current rate hasn't been changed for 10 years. Currently experiencing difficulty obtaining daily substitute teachers due to other school systems paying a higher daily rate.	12,000
Digital Learning Plan Implementation	All	Funds to begin implementation of the WPS Digital Learning Plan, adopted in 2014, that provides roadmap for schools' digital learning. This request would fund purchase of additional devices.	30,000
Curriculum needs	All	Combined with a reallocation of existing curriculum budget funds, the \$22,000 will fund programs such as new Math programs (K-2 & 6-8), 6-12 Science materials, Latin and Social Studies texts, professional development software, and library books (K-8).	22,000
System-wide Technology Technician (0.5 FTE)	All	Increase current Technology Technician from 0.5 to 1.0 FTE to compensate actual full-time, year-round work that is being done.	26,000
K-12 Fine & Performing Arts Coordinator (0.1 FTE)	All	Increase current coordinator from 0.9 to 1.0 FTE in response to departmental needs.	7,400
Total Additional FY16 Requests			470,400

**New Fees:**

FY FY16, the School Committee recommends new fees for certain programs and services. None of the fees below have been adjusted since 2010.

	<b>FY15</b>	<b>Proposed FY16</b>	<b>Comments</b>
Athletic Fee - Westford Academy	\$225	\$275	per sport, no cap
Athletic Fee - Middle School	\$225	\$240	per sport, no cap
Elementary Early Arrival Option	\$200	\$250	per year, per student
Kindergarten Extended Day			
2-day	\$1,200	\$1300	paid quarterly
3-day	\$1,600	\$1,800	paid quarterly
5-day	\$2,200	\$2,500	paid quarterly

**State Function Budget Categories**

The School Department Budget is organized by categories established by the state for standardized financial reporting to the state. The following table shows a comparison of the FY14 Actual, FY15 Budget and FY16 Recommended School budgets broken out by those categories. This table includes both carry-forward amounts and additional FY16 requests.

STATE		FY14	FY15	FY16	ADD: New	FY16	FY15-FY16	
FUNC	DESCRIPTION	Actual	Budget	Budget	Requests	w/New Req	Variance	%
1110	School Committee	6,203	7,930	7,930	-	7,930	-	-
1210	Superintendent	270,408	291,277	292,606	-	292,606	1,329	0.5
1220	Asst. Superintendent	194,003	197,074	198,848	-	198,848	1,774	0.9
1410	Business Office	365,204	412,624	426,298	-	426,298	13,674	3.3
1420	Human Resources & Benefits	130,988	145,846	151,677	-	151,677	5,831	4.0
1420	Compensation Reserve	-	254,631	264,765	-	264,765	10,134	4.0
1430	Legal Svcs. & Settlements	65,030	61,382	61,382	-	61,382	-	-
1450	Syswide Info Mgt/Technology	262,108	279,839	290,653	-	290,653	10,814	3.9
2110	Curriculum Directors	378,994	400,661	408,879	34,066	442,945	42,284	10.6
2210	School Leadership - Bldg Level	2,544,213	2,619,244	2,659,719	-	2,659,719	40,475	1.5
2250	Non-Instructional Bldg Tech	17,150	28,800	28,800	(1,300)	27,500	(1,300)	(4.5)
2305	Classroom Teachers	21,299,439	22,635,616	23,469,866	(7,112)	23,462,754	827,138	3.7
2310	Teacher Specialists	3,506,853	3,943,658	4,048,495	41,000	4,089,495	145,837	3.7
2315	Instr Coord/Team Leaders	481,719	497,689	499,789	-	499,789	2,100	0.4
2320	Medical Therapeutic Svcs	1,130,937	985,239	997,258	25,000	1,022,258	37,019	3.8
2325	Teacher Substitutes	495,207	578,995	579,302	12,000	591,302	12,307	2.1
2330	Instructional Assistants	2,419,507	2,596,471	2,676,929	50,000	2,726,929	130,458	5.0
2340	Library/Media Center Salaries	641,994	666,823	672,042	-	672,042	5,219	0.8
2355	Subs for Professional Dev	27,481	37,100	37,100	16,900	54,000	16,900	45.6
2357	Prof Development Expenses	440,301	492,540	499,949	16,597	516,546	24,006	4.9
2410	Textbooks and Related	135,487	231,547	231,547	(1,511)	230,036	(1,511)	(0.7)
2415	Library Instructional Material	23,220	28,900	28,900	20,000	48,900	20,000	69.2
2420	Instructional Equipment	18,295	31,495	31,495	-	31,495	-	-
2430	General Instructional Supplies	441,702	457,693	457,693	36,533	494,226	36,533	8.0
2440	Other Instructional Svcs.	44,983	67,861	67,861	53,630	121,491	53,630	79.0
2451	Classroom Instructional Tech	96,382	85,173	85,173	30,000	115,173	30,000	35.2
2453	Library Instructional Hardware	2,884	375	375	-	375	-	-

Westford FY2016 Finance Committee Report

2455	Instructional Software	39,061	51,478	51,478	7,271	58,749	7,271	14.1
2710	Guidance & Adjustment Counselors	1,754,558	1,872,106	1,944,103	-	1,944,103	71,997	3.8
2720	Testing & Assessment	28,871	52,600	52,600	(4,820)	47,780	(4,820)	(9.2)
2800	Psychological Svcs	265,530	273,489	263,051	-	263,051	(10,438)	(3.8)
3200	Health Services	557,650	605,062	633,465	-	633,465	28,404	4.7
3300	Transportation	2,196,723	2,417,625	2,397,625	22,000	2,419,625	2,000	0.1
3400	Food Services	6,650	-	-	-	-	-	
3510	Athletics	499,581	451,316	454,531	-	454,531	3,215	0.7
3520	Other Student Activities	155,768	180,691	180,691	146	180,837	146	0.1
3600	School Security	66,016	72,000	73,500	-	73,500	1,500	2.1
4110	Custodial Services	1,768,032	1,784,161	1,823,610	-	1,823,610	39,449	2.2
4120	Heating of Buildings	596,217	543,000	543,000	83,000	626,000	83,000	15.3
4130	Utilities	986,477	960,700	960,700	11,000	971,700	11,000	1.1
4210	Maintenance of Grounds	94,831	73,600	73,600	-	73,600	-	-
4220	Maintenance of Buildings	1,123,335	712,778	721,389	-	721,389	8,611	1.2
4225	Building Security	101,650	35,500	35,500	-	35,500	-	-
4230	Maintenance of Equip.	104,537	87,494	87,494	-	87,494	-	-
4400	Networking/Telecomm	50,732	87,000	87,000	-	87,000	-	-
4450	Technology Maintenance	241,423	268,320	269,335	26,000	295,335	27,015	10.1
5150	Non-Employee Insurance	67,036	50,000	50,000	-	50,000	-	-
5260	Lease of Equipment	4,360	6,000	6,000	-	6,000	-	-
5300	Other Fixed Charges	121,573	147,500	147,500	-	147,500	-	-
6200	Civic Activities	2,354	4,000	4,000	-	4,000	-	-
7000	Fixed Assets/Equipment	88,717	-	-	-	-	-	
9000	Tuitions	2,638,501	2,582,257	3,115,470	-	3,115,470	533,213	20.6
	<b>TOTAL</b>	<b>49,000,875</b>	<b>5,135,5160</b>	<b>5,315,0973</b>	<b>470,400</b>	<b>5,3621,373</b>	<b>2,266,213</b>	<b>4.41</b>

### **Other Westford Public Schools Funding**

In addition to the General Fund appropriation, the Schools will utilize an estimated \$3,314,000 of additional funding in FY16 from outside sources.

<b>Description</b>	<b>FY15 Budget Amount</b>	<b>Estimated FY16 Amount</b>	<b>Difference</b>	<b>% Incr.</b>
School Choice	\$ 578,000	578,000	0	-
Special Education Circuit Breaker Reimbursement *	1,944,856	1,100,000	-844,856	-43.44%
Transportation Fee Account	485,000	485,000	0	-
WA Parking Fee Account	15,000	15,000	0	-
Grades 6 to 12 Activity Fee Account	69,750	83,000	12,250	17.56%
Grades 3 to 5 Instrumental Music Fee Acct.	119,000	119,000	0	-

## Westford FY2016 Finance Committee Report

Integrated Preschool	180,000	200,000	20,000	11.11%
Integrated Full Day Kindergarten	80,000	80,000	0	-
Kindergarten Extended Day Acct	108,298	104,000	-4,298	-3.97%
Athletic Revolving Account - offsets	25,000	25,000	0	-
Athletic Revolving – Direct Expenses	500,000	500,000	0	-
Other Revolving (Fee) Accounts	25,000	25,000	0	-
<b>Total:</b>	<b>\$4,130,101</b>	<b>\$3,314,000</b>	<b>-816,101</b>	<b>19.76%</b>

\* Circuit-breaker reimbursement adjusted to reflect updated Special Education tuition cost estimates for FY15 and FY16. This state program is intended to provide partial reimbursement to school districts for the cost of individual special education students. The reimbursement formula provides for a percent (set by the state) reimbursement of the special education costs in excess of four times the state average per pupil foundation budget.

### **System-wide Enrollment & Staffing**

System-wide enrollment has remained relatively stable over the last several years (estimated next year to be at 98% of 2013-2014 school year), indicating that families with school-age children are continuing to move to Westford based on the quality of the school system. Staffing has been reduced at the elementary level over the last several years in response to a slow decline in elementary enrollment. This decline is offset by growth in the upper grades. The high school's enrollment number is anticipated to peak in 2 years with an all-time high of 1750 students. The School Committee's pupil/teacher ratio guidelines (Grades K-5 average 22:1 and grades 6-12 average 25:1) continue to guide staffing determination.

Staffing in the WPS continues to be added (2% increase next year from 2013-2014 school year) to address specific student needs, as in previous years. Staffing is driven not just by head-count, but by the continuing and emerging needs of all students. New special education, English Language Learners (ELL) and intervention staff will allow the district to provide services to students at a considerably lower cost than educating them through an outside placement.

Fiscal Year		Total Enrollment	Total Staffing FTE		
			General Fund	Grant/Other Funds	Total
FY13-14	Actual	5221	674.2	87.3	761.5
FY14-15	Actual	5173	677.1	93.3	770.4
FY15-16	Estimated	5127	682.6	94.5	777.1

### **Nashoba Valley Technical High School**

Nashoba Tech is a regional technical school serving eight communities in the area: Ayer (an official member community as of FY14), Chelmsford, Groton, Littleton, Pepperell, Shirley, Townsend, and Westford. Budget costs are allocated among the eight towns based on enrollments from each town as of October 1 of the previous year, taking into account a total "Minimum Contribution" factor calculated by the state each year, and other budget items for transportation, capital equipment, and debt service. There is a small offset resulting from a "premium" paid by the Town of Ayer, when it negotiated to join the other seven communities in 2012. Typically, the "Minimum Contribution" total rises somewhat each year. It applies to all regional school districts in the state and is a formula measure taking

into account enrollment distribution, town property valuations, and a number of other factors.

At the time of printing, the Finance Committee has not yet received the FY16 assessment from NVTHS officials. The Town Manager recommended a 2.5% increase (\$17,780) over the FY15 budget.

## Department Detail— Public Works

	FY14 Actual	FY15 Budget	FY16 TMR	\$ Increase (Decrease)	% Increase (Decrease)
Personal Services	1,816,092	1,677,824	1,764,305	86,481	5.15%
Expenses	3,036,187	2,962,536	3,095,478	132,942	4.49%
Total	4,852,279	4,640,360	4,859,783	219,423	4.73%

Public Works includes:

- Engineering Department
- Street Lights
- Solid Waste
- Wastewater Treatment Management
- Highway Department
- Storm Water Management
- Sewerage Collection
- Snow & Ice
- Recycling
- Cemetery

## Changes

### Engineering

The Engineering Department is a support organization that provides engineering and design services to other Town Departments including the Highway Department, Planning Department, Conservation Commission and Parks and Grounds.

- The Engineering Department requests a budget of \$224,036 for FY16. This represents an increase of \$5,276 or 2.41% over FY15. These increases are in Personal Services and represent a request to hire a summer intern in FY16, as well as salary increases for two full-time and one half-time employees.

### Highway Department

The Highway Department has a broad set of responsibilities that include maintaining our roads, bridges, drainage infrastructure, intersections and keeping our roads clear of ice, snow and other debris in the winter months. The Department currently services 153+ miles of accepted roads as well as nine bridges and three dams.

- The Highway Department requests a budget of \$2,123,499 for FY16. This represents an increase of \$72,597 or 3.54% over FY15. These increases are in Personal Services for two additional Heavy Equipment Operators that will be used by the Parks and Grounds Department during the warm months and by the Highway Department for the remainder of the year as well as salary increases in all labor categories. Despite the significant increase in town road mileage over the past several years, head count related to highway road maintenance has not changed since 1979.
- Normal Highway Department Expenses are relatively constant between FY15 and FY16.
- The Snow and Ice budget is level funded in FY16 at \$400,000. The Town is allowed by State Law to overspend this account and is sometimes reimbursed through additional State funding at the end of the year.
- The Street Lights budget is level funded in FY16 at \$129,500.
- The Stormwater Management budget is level funded in FY16 at \$48,000.

### Recycling

The Westford Recycling Commission oversees recycling efforts within the Town. These include increasing awareness of recycling benefits, educating residents on their options,

providing opportunities for non-curb-side recycling (e.g., hazardous waste, etc.) and implementing programs to divert recyclables from trash.

- The Recycling Commission requests a budget of \$400,000 for FY16. This entire FY16 budget request pays for the Town's contract with IPR to collect recyclables. This represents a budget increase of \$133,644 or 50.17%. While the contract is not yet finalized, the initial bids highlight a large increase due to changing market conditions. Hazardous Waste Collection is held every other year and will not be held in FY16.

### **Solid Waste**

The Solid Waste Budget accounts for collection of the Town's trash (\$629,012), trash tipping fees (\$558,900) and landfill monitoring (\$10,000).

- The budget requested for FY16 is \$1,197,912. This represents an increase of \$1,394 or 0.12% over FY15. Most of this is due to an increase in tipping fees in FY16 offset by a decrease in landfill monitoring expense.

### **Wastewater Treatment Management**

Wastewater Treatment Management was consolidated under the Water Enterprise in FY14 to provide centralized management and responsibility for the School wastewater treatment plants. These wastewater treatment plants also service other Town facilities.

- The Water Enterprise requests a budget of \$234,303 for these services in FY16. This represents an increase of \$10,383 or 4.64% over FY15. Most of this increase (\$8,940) reflects the transfer of the 440 Sewerage Collection budget to the 442 Wastewater Treatment Management budget in FY16, both of which are in public works.

### **Cemetery**

The Cemetery Department operates, maintains and preserves six cemeteries within the Town of Westford: Fairview, Hillside, Pine Grove, Westlawn, Wright and Pioneer burial grounds. The Cemetery Department shares employees and equipment with the Highway Department, and with the Department of Parks and Grounds. The requested FY16 budget of \$102,583.00 reflects shared costs that are attributable solely to Cemetery Department Operations.

- The Cemetery Department requests an increase for FY16 of \$5,069 or 5.20%. Most of the increase is in Personal Services and is due to an increase in hours allocated to the Cemetery Department for Senior Assistant support, and additional small salary increases due to the current union contract.



**Department Detail – Health and Human Services**

	FY14 Actual	FY15 Budget	FY16 TMR	\$ Increase (Decrease)	% Increase (Decrease)
Personal Services	772,172	822,946	835,953	13,007	1.58%
Expenses	212,263	292,703	261,879	(30,824)	-10.53%
Total	984,435	1,115,649	1,097,832	(17,817)	-1.60%

Health & Human Services includes:

- Board of Health
- Cameron Senior Center
- Council on Aging
- Veterans Services

**Changes**

There are not many significant changes to the Board of Health (BOH) budget. The Personal Services part of this budget includes a 2.5% COLA for non-union positions. The largest change impacts the revolving fund (Article 13) which was implemented last year to fund flu clinics. The Massachusetts Department of Public Health announced that the flu allocations have been cut in FY16. Therefore all doses of vaccines need to be purchased by municipalities. The BOH is seeking an increase in the revolving fund cap to cover this added expense. They continue to seek insurance reimbursement for the vaccine and administrative costs which will more than cover the cost of the service provided.

The Senior Center budget reflects an increase in utility expenses. There is now more utilities usage history with the building to better estimate what expenses will be needed for heat (natural gas) and electricity. The Council on Aging budget includes salary increases for the Social Worker, Outreach Coordinator, and van drivers. The Council on Aging administers the Senior Rebate Work Program. The FY16 budget reflects a \$5,000 reduction. There are currently 25 seniors assigned to various departments and Veteran's Services has five slots. Because of the limited number of available work sites, this request is being reduced to 20 seniors. The veterans will retain their five slots.

The Veterans Services budget has leveled off for FY16 after a large increase last year. The number of Chapter 115 veteran benefit recipients has leveled off for FY16. The Commonwealth reimburses the Town for 75% of Chapter 115 benefits paid. This money goes to the General Fund. There is also a change in administrative support with Town Hall providing a clerical resource of five hours per week. An administrative assistant position funded by a US Department of Labor grant will not be renewed in July 2015. The Veterans Service is fortunate to have numerous unpaid volunteers who assist with efforts like cemetery flag placement and war memorials. These volunteers provide about 15 hours per week of support at no cost to the Town.

**Department Detail – Culture and Recreation:**

	FY14 Actual	FY15 Budget	FY16 TMR	\$ Increase (Decrease)	% Increase (Decrease)
Personal					
Services	1,596,322	1,664,684	1,769,781	105,097	6.31%
Expenses	448,072	470,796	465,971	(4,825)	-1.02%
Offset	(232,667)	(237,669)	(254,527)	(16,858)	7.09%
Total	1,811,728	1,897,811	1,981,225	83,414	4.40%

Culture & Recreation includes:

- J.V. Fletcher Library
- Land Management
- Recreation (excluding enterprise)
- Historical Commission
- Parks & Grounds

**Changes**

The Culture and Recreation portion of the Town's budget includes appropriations for the support of the J.V. Fletcher Library, Parks and Recreation (with the exception of programs supported by the Recreation Enterprise Account), Cemeteries, Land Management and the Historical Commission.

**J.V. Fletcher Library**

In part, the Library's Mission Statement states that it is "a resource for exploring and using new technologies, collections and media" and providing a "gathering space for community members - in all their diversity - to meet in social engagement, to share discourse, to ponder divergent ideas and to engage in civic connection". The Library continues to see increased circulation and, in keeping with the Library's goal of providing speedy access to its titles through new technology, patrons can now download the JVF Library App for "on the go" access. The free app is available at [www.boopsie.com/library-page/j-v-fletcher-library/](http://www.boopsie.com/library-page/j-v-fletcher-library/)

In FY15, the Library's funding was restored to bring it into compliance with the Municipal Appropriation Requirement (or "MAR" which is the minimum standard of expenditures for library materials), which must be met in order to retain certification by the Massachusetts Board of Library Commissioners for state aid to free libraries. Increases in the FY16 budget are driven by 2.5% increases in personnel salaries for union (negotiated increases) and non-union (COLA) employees. The other notable increases are in the line item for books and publications (5.18%) which is a result of a new state formula, but which has been offset through the use of grants and gifts; and in heating and fuel costs (19.24%).

**Parks and Recreation**

The FY16 budget accounts for the three divisions that comprise the Parks and Recreation Department: Parks and Grounds, Recreation Services and Programs, and Cemetery Operations. Increases in the cost of personnel services are the result of contractual increases as negotiated in the collective bargaining agreements, a COLA and merit increase

for the Director, and a position that is changing from Records Supervisor to Office Manager resulting in a salary increase commensurate with increased duties and responsibilities. Costs are allocated among the budgets for each division to reflect the costs of personnel and equipment that are shared by the Parks and Grounds division with the Highway Department to assist with snow, ice and storm related events. For instance, the line item for Heavy Equipment Operator shows a 45.90% increase, which is partially paid (22 weeks) by the Highway Department budget. The FY16 budget also reflects an increase for electricity costs with a decrease for fuel costs, and a \$15,000 offset from the Field Maintenance Revolving Fund.

User fees for programs offered by the Recreation Department are deposited to the Recreation Enterprise Account.

### **Land Management**

This budget supports properties managed by the Conservation Commission including the Hill Orchard and Stony Brook Conservation Land (East Boston Camps). Utility services have increased significantly to reflect costs associated with the anticipated construction of the new bathhouse. Caretaker services are being reduced with grounds maintenance for Stony Brook Conservation Land to be shifted to the Parks and Grounds Department. The Conservation Commission will be issuing a Request for Proposals (RFP) seeking the services of an Attendant who will oversee the area during occasions when the property is rented for functions.

### **Historical Commission**

The budget reflects an approximately 16% increase in fuel costs based upon last year's fuel bill for the Westford Museum and adjacent cottage. The sum of \$4,200 was requested to fund repairs for the Westford Museum's front porch and kitchen. Repairs to the Museum are being performed with CPA and grant funds.

## Department Detail — Debt Service

	FY14 Actual	FY15 Budget	FY16 TMR	\$ Increase (Decrease)	% Increase (Decrease)
Exempt	6,217,283	5,918,958	5,902,545	(16,413)	(0.28%)
Non-Exempt	849,831	969,321	969,877	556	0.06%
Short Term Interest	38,517	25,000	20,000	(5,000)	(20.0%)
Total	7,105,631	6,913,279	6,892,422	(20,857)	(0.30%)

Capital needs can be funded through the Operating Budget as part of the Capital budget (commonly called "pay as you go"), through bonding under the levy known as Non-Excluded debt (also called Non-Exempt) or through Excluded (also called Exempt) debt which must be authorized by a vote by Westford residents to pay outside the Prop 2 ½ levy limit. A Capital Exclusion could also be authorized by Westford residents to raise funds outside the limits of Prop 2 ½ to raise the funds for an item in one year. The Town's Capital Planning Committee reviews all departmental requests and presents a prioritized list to the Town Manager. Through the budget process a plan is established to determine how each capital item will be funded.

The Capital Planning Committee uses the guideline that major non-recurring tangible assets or projects which cost more than \$ 10,000, have a useful life of longer than five years, and are purchased or undertaken at intervals of not less than five years are Capital items. Items acquired by the technology department (excluding software) are exempt from these restrictions due to the rapidly changing nature of technology advancement and costs.

The following tables show the yearly Debt Service payments and Total Outstanding Debt (Principal and Interest). Here is a brief description of these tables:

Debt Service - These tables show the total of the Principal and Interest payments that will be made for Fiscal Years 2015 and 2016, and the year of expiration for the loan, for the Exempt and Non-Exempt items that have been approved by previous voters. These payments are included in the Town's Operating Budget within the Debt Service line on the budget. Also included in the budget are estimated debt service amounts for items passed by Town Meetings in the past few years which have not yet been bonded.

<b><u>Existing Long Term Debt - Excluded:</u></b>	Year of Loan Expiration	FY15 Budget \$	FY16 Budget \$
ACADEMY REFUNDING 1	2020	1,567,825	1,666,700
ELEMENTARY SCHOOL CONST -Crisafulli/Miller	2023	1,621,837	1,623,038
MIDDLE SCHOOL CONST - Stony Brook	2023	1,541,908	1,550,308
SENIOR CENTER CONSTRUCTION	2030	307,600	302,100
HIGHWAY GARAGE CONST REFUNDING	2024	737,788	622,800
HIGHWAY GARAGE CONST 2	2016	84,000	81,600
HIGHWAY GARAGE A&E	2018	58,000	56,000
<b>Existing Long Term Debt - Excluded Total</b>		<b>\$ 5,918,958</b>	<b>\$5,902,545</b>

Westford FY2016 Finance Committee Report

<b><u>Existing Long Term Debt - Non Excluded:</u></b>	Year of Loan Expiration	FY15 Budget \$	FY 16 Budget \$
MODULAR CLASSROOMS Refunding 1, WA Ref 2	2015	194,940	
SEWER EXTENSION	2019	110,600	107,600
TITLE V	2020	4,087	4,014
TOWN HALL CONSTRUCTION G/F	2030	114,243	109,481
ROUTE 40 WATER MAIN	2031	16,983	14,007
WPAT 0907- PERCHLORATE REMEDIATION	2031	47,565	47,513
ABBOT ELEVATOR	2023	53,550	52,200
POLICE BASE RADIO	2022	23,400	22,800
STREET SWEEPER	2018	43,600	42,400
ABBOT BOILER	2022	11,700	11,400
AMBULANCE	2018	49,050	47,700
FIRE TRUCK (\$544,000 TOTAL)	15 EST	64,872	65,350
BLEACHERS (\$550,000 TOTAL)	15 EST	46,933	65,450
2 SCHOOL BOILERS	15 EST	26,300	21,800
10 WHEEL DUMP TRUCK (\$196,000 TOTAL)	15 EST	23,373	23,700
DESIGN & ENG HIGHWAY (\$600,000 TOTAL)*	EST	138,125	138,125
SCHOOL WINDOW PROJECT (\$2.8 MILLION )*	EST		196,337

**Existing Long Term Debt - Non Excluded**

**\$969,321**

**\$969,877**

\*AUTHORIZED BUT NOT PERMANENTLY  
BORROWED – ESTIMATED

As older project bonds are paid off, funds are generally freed up for new capital asset improvements. When the budget was submitted for FY15, we were estimating debt service for a new fire truck, the Westford Academy bleachers, two school boilers, and a dump truck. Our original estimates for the bleachers were based upon a 15-year term, but we made the decision to borrow for 10 years because the interest rates were so favorable. A permanent bond was issued for these projects in December 2014. We also decided to refinance the Highway Garage Construction loan, saving over \$500,000 in interest costs for the remaining life of the loan. The Highway design & engineering projects and school window projects remain estimated at this time and are expected to be bonded in FY16.

### Principal & Interest Outstanding

The following chart reflects the amounts of long-term debt outstanding as of June 30, 2015, including both total principal outstanding and projected interest costs over the life of the bonds:

Loan Category	Year of Loan Expiration	Proj. Payment Totals as of June 30, 2015		
		Principal O/S	Interest	Total
<b>Long Term Debt - Exempt</b>				
HIGHWAY GARAGE CONST 2	2016	80,000	1,600	81,600
HIGHWAY GARAGE A&E	2018	150,000	12,000	162,000
ACADEMY REFUNDING 1	2020	6,735,000	799,863	7,534,863
ELEMENTARY SCHOOL CONST – CRISAFULLI/MILLER	2023	10,720,000	2,292,613	13,012,613
MIDDLE SCHOOL CONST – STONY BROOK	2023	10,215,000	2,183,245	12,398,245
HIGHWAY GARAGE CONSTRUCTION	2024	4,125,000	382,400	4,507,400
SENIOR CENTER CONSTRUCTION	2030	3,000,000	840,250	3,840,250
<b>Long Term Debt - Exempt Total</b>		<b>\$35,025,000</b>	<b>\$6,511,971</b>	<b>\$41,536,971</b>
<b>Long Term Debt – Non-Exempt</b>				
SEWER EXTENSION	2019	380,000	18,700	398,700
TITLE V	2020	20,070	-	20,070
TOWN HALL CONSTRUCTION	2030	1,002,500	296,870	1,299,370
GROTON ROAD WATER MAIN	2031	187,709	33,971	221,680
WPAT - PERCHLORATE REMEDIATION	2031	637,730	115,498	753,228
ABBOT BOILER #1	2023	70,000	5,600	75,600
ABBOT ELEVATOR	2024	360,000	32,400	392,400
AMBULANCE	2019	135,000	5,400	140,400
POLICE BASE RADIO	2023	140,000	11,200	151,200
STREET SWEEPER	2019	120,000	4,800	124,800
<b>Long Term Debt – Non-Exempt Total</b>		<b>\$3,053,009</b>	<b>\$524,439</b>	<b>\$3,577,448</b>
<b>Total Long-Term Debt</b>		<b>\$38,078,009</b>	<b>\$7,036,410</b>	<b>\$45,114,419</b>

## Department Detail — Unclassified

	FY14 Actual	FY15 Budget	FY16 TMR	\$ Increase (Decrease)	% Increase (Decrease)
Health Insurance Middlesex	8,186,855	9,489,940	9,320,000	(169,940)	-1.79%
Retirement	3,587,501	3,882,958	3,993,806	110,848	2.85%
Other Insurance and Benefits	1,580,531	1,695,714	1,683,626	(12,088)	-0.71%
OPEB Trust*	100,000	500,000	712,425	212,425	42.49%
Offsets	(825,427)	(936,824)	(919,772)	17,052	-1.82%
Total	12,629,460	14,631,788	14,790,085	158,297	1.08%

## Changes

This budget includes items that are centrally budgeted and are not classified into individual departments. This budget includes such line items as:

- Employee Benefits for both School and Town employees, including Health Insurance, Middlesex Retirement Assessment (except for School employees covered by Massachusetts Teachers' Retirement System), Employer Share of Medicare Tax;
- Workers' Compensation and Unemployment Compensation;
- Town-wide Liability Insurance and Property Insurance;
- Sick Leave and Vacation Buyback for Town employees;
- Indirect Cost offsets for Enterprise Funds (Water, Recreation and Ambulance);
- Contribution to the OPEB Trust Fund.

For FY16, the Health Insurance budget is **decreasing** by \$169,940, or -1.79%. This is based on the FY15 actual costs through February 2015, and allowing for an 8% premium increase on November 1, 2015. The town's health insurance carrier continues to be Blue Cross Blue Shield. In FY15, premiums increased by 5.1% for non-Medicare plans, along with a 4.1% premium increase for Medicare supplemented plans. The town established a Health Insurance Stabilization Fund at the March 2014 Annual Town Meeting, which still has a \$500,000 balance. Because the town has this fund, the town is able to be less conservative in projecting the following year's health insurance premiums. The fund is approximately 5% of the health insurance budget, or \$500,000. The Town has seen an increase of 17 health insurance subscribers since last year. Currently, 58% of eligible Westford personnel are on town health insurance.

The Middlesex Retirement System assessment is increasing by \$110,848 (2.85%), continuing the trend upwards. At this time, the Middlesex Retirement System's unfunded liability is approximately 43.4%. Westford is scheduled to fully fund its pension obligation by 2035.

The OPEB Trust (Other Post Employment Benefits besides pensions, such as health and life insurance) contribution is being increased from \$500,000 in 2015 to \$712,425 in 2016. Westford's total OPEB liability for all retired and existing employees is approximately \$50 million. We currently fund the OPEB expenses for retired employees on a pay-as-you-go

basis. Funding this trust will allow us to better manage the funding of future OPEB expenses.

Offsets are a negative amount in this budget, whose purpose is to charge back to the Enterprise Funds (Water, Recreation and Ambulance) for the direct and indirect costs associated with their operations. This includes health insurance, Medicare and retirement costs, a portion of general insurance, and charges for services provided by other Town departments, such as payroll, budget, treasury, and the like. This is to give a true picture of total operating costs for these funds. Only the Water Enterprise Fund is self-sufficient at this time and requires no subsidy from the General Fund.

The Budget Office has analyzed the Unclassified budget line items to estimate the amount of cost allocable to Town Departments and the School Department, using data such as employee counts, actual prior period cost data from insurers and other factors. Based on this analysis, approximately 61.04% (\$9,589,281) of the total unclassified budget of \$15,709,857 (excluding offsets), is allocable to the School Department, and approximately 38.96% (\$6,120,576) is allocable to Town departments.



## **Enterprise Funds:**

Westford has three enterprise funds that provide goods or services to the public for a fee that contributes to the support of the entity. A goal is for Enterprise Funds to each be self-sufficient.

- Water: established in 1992, all expenses are covered by the water-users.
- Ambulance: established in 2004, partial General Fund subsidy (FY16 \$401,848).
- Recreation: established in 2008, partial General Fund subsidy (FY16 \$173,431).

## **Department Detail — Water Enterprise Fund**

	FY14 Actual	FY15 Budget	FY16 TMR	\$ Increase (Decrease)	% Increase (Decrease)
Personal					
Services	1,016,426	1,138,880	1,149,258	10,378	0.91%
Expenses	1,474,238	2,364,618	1,686,117	(678,501)	-28.69%
Reserve Fund		250,000	250,000	0	0.0%
Capital (Debt)	959,645	1,020,707	1,129,298	108,591	10.64%
Total	3,450,309	4,774,205	4,214,673	(559,532)	-11.72%

## **Overview and Mission Statement**

All costs of the Water Enterprise are borne by the water takers; there is no subsidy and no impact on the property tax rate. The Water Department budget includes a section identified as "Westford Water Long Range Plan Projections" which provides a future look at water rates, with a prediction that rates should remain consistent through FY19 without any increase.

The Water Department's goal is to provide dependable and responsive water utility service in a manner that meets State and Federal requirements and the needs of its customers . . . [and] is focused on supporting the growth of the Town and meeting the increasing demand for safe, reliable water.

## **Budget Highlights**

**Personal Services** – The FY16 budget reflects an 0.91% increase, which was the result of numerous factors: \$26,602 for merit, cost of living and step increases and \$34,856 for a new trainee laborer position, offset by a \$25,170 decrease in unscheduled overtime, a \$20,400 reduction due to the elimination of a meter reader position, and a \$5,510 decrease due to elimination of 470 clerical hours.

**Operating and Maintenance Budget** – The FY16 budget reflects a 28.69% decrease from the FY15 budget, or a reduction in cost of \$678,501. There was a \$670,000 reduction in the cost of funding the Water Enterprises OPEB Trust, which was fully funded in FY15 at a cost of \$700,000.

**Debt Service** – The FY16 debt service budget increased by \$108,591 based on the existing loan portfolio. The increase in the overall debt service budget was due to a scheduled \$65,000 increase in the principal payment for the Country Road II Well & Pump House bond and a \$73,140 increase in principal & interest payments for the previously approved (FY 2015) \$1,060,000 water main replacement project at the following locations: 1) \$400,000 for 1,110 feet of 12" water main replacement on Graniteville Road/Main Street to Patriot Lane, and 2) \$660,000 for 1,800 feet of 8" water main replacement on Pleasant Street from Abbot Street to Pine Street. Offsetting these increases was a \$37,975 decrease in debt service for the MADOT Route 110 project which was eliminated from the debt schedule and will be paid from retained earnings in FY 2015 (approved at Fall Special Town Meeting in 2014).

## Department Detail— Ambulance Enterprise Fund

	FY14 Actual	FY15 Budget	FY16 TMR	\$ Increase (Decrease)	% Increase (Decrease)
Personal					
Services	628,415	683,409	698,292	14,883	2.18%
Expenses	406,220	477,337	453,556	(23,781)	-4.98%
Total	1,034,635	1,160,746	1,151,848	(8,898)	-0.77%

### Changes

The Ambulance Enterprise budget is recommended to decrease by \$8,898 (-0.77%) from \$1,160,746 in FY15 to \$1,151,848 in FY16.

- A recommended increase of \$14,883 (+2.18%) in Personal Services from \$683,409 in FY15 to \$698,292 in FY16 is primarily due to:
  - \$8,524 increase (+1.84%) in Firefighter salaries, \$9,584 increase (+15.67%) in Paramedic Stipends and \$2,186 increase (+2.50%) in Overtime, all to reflect changes in the collective bargaining agreement,
  - \$3,975 decrease (-15.97%) in the Education Incentive Pay account to reflect transfer of some senior personnel to the Fire Dept.,
  - \$2,100 decrease (-67.74%) in the Call EMT's account to reflect the actual call volume.
- A recommended decrease of \$23,781 (-4.98%) in the Expenses from \$477,337 in FY15 to \$453,556 in FY16 is primarily due to:
  - \$42,121 decrease (-13.86%) in the Direct/Indirect Costs due to a \$34,011 credit from the FY14 amount charged due to changes in personnel and health care coverage. This credit is offsetting the FY16 Direct/Indirect Costs,
  - \$10,000 increase (+20.00%) in Health/Medical Supplies,
  - \$6,500 increase (+12.75%) in Contracted Services for additional billing done for increased call volume;
  - \$3,364 decrease (-18.57%) in Gasoline due per town-wide rate assumptions,
  - \$1,675 increase (+46.42%) in Natural Gas due to higher usage and town-wide budget guidelines, and
  - \$1,500 increase (+75.00%) in Training.

## **Department Detail — Recreation Enterprise Fund**

	FY14 Actual	FY15 Budget	FY16 TMR	\$ Increase (Decrease)	% Increase (Decrease)
Personal					
Services	913,506	943,494	1,010,915	67,421	7.15%
Expenses	304,213	318,579	351,516	32,937	10.34%
Total	1,217,719	1,262,073	1,362,431	100,538	7.95%

The Recreation Enterprise Fund is supported by user fees for programs offered and a subsidy from the General Fund. The budget for the Recreation Enterprise Fund includes the salaries for program staff, a portion of the salaries for the Recreation Management and Administration, health and workers' compensation insurance. Indirect costs paid by the Enterprise Fund are attributed to the support provided to the Recreation Department by other Town Departments including, but not limited to, the Finance Director, Treasurer/Collector and Human Resources.

### **Changes**

Increases in Personal Services for FY16 are required by collective bargaining agreements. Also reflected in the Recreation Enterprise Fund is the increased minimum wage for part-time and seasonal employees (\$9/hr effective 1/1/15 and \$10/hr. on 1/1/16). Although it has been determined that the minimum wage does not apply to municipal employees, the Board of Selectmen voted to support the minimum wage for town employees. The Recreation Enterprise has a continuing need for a subsidy from the Town in order to provide year round programs to its residents. In FY16, the subsidy from the General Fund will be \$173,431, and \$50,000 will come from retained earnings of the Recreation Enterprise Fund.

## Department Detail — Community Preservation Fund

	FY14 Actual	FY15 Budget	FY16 TMR	\$ Increase (Decrease)	% Increase (Decrease)
Personal Services	3,123	9,000	9,000	0	0.00%
Expenses	4,416	6,000	6,000	0	0.00%
Principal & Interest on Debt	874,861	872,023	870,610	(1,413)	(0.16%)
Total	882,400	887,023	885,610	(1,413)	(0.16%)

**Changes:** The FY16 operating budget for Community Preservation remains level-funded at \$15,000, with slightly declining principal and interest payments on the bond issues for the purchase of East Boston Camps and the historical renovation of Town Hall. This entire budget is funded from Community Preservation funds.

The first recommendation below transfers \$149,026 to the Historic Resources Reserve as the 10% minimum required by the Community Preservation Act.

Other projects include: the installation of informational kiosks at the Stony Brook Conservation Land and East Boston Camps; the development of a community garden at the Day Field; an appropriation to the Affordable Housing Trust; funding for the Healthy Lakes & Ponds Collaborative; fire suppression design and improvements at the Parkerville Schoolhouse; a feasibility study for the Abbot Worsted Mill at 12 N. Main Street; a preservation and historic improvement study for three town-owned bridges; and funding for an architectural and engineering services study for the historic cottage located at 4 Boston Road.

## Community Preservation Funds – FY15 Recommended Allocations

The Community Preservation Committee makes the following recommendations:

\$149,026	From Undesignated Fund Balance To the Historic Resources Reserve This allocation more than covers the required 10% for Historic Resources.	Historic Resources Reserve
\$19,200	From Undesignated Fund Balance For the installation of informational kiosks at the Stony Brook Conservation Land and East Boston Camps and any other related costs.	Westford Friends of East Boston Camps
\$42,500	From Undesignated Fund Balance For the development of a community garden at the Day Field and any other related costs.	Agricultural Commission
\$234,158	From Undesignated Fund Balance To the Affordable Housing Trust for the creation, preservation, support, rehabilitation or restoration of affordable housing and any other related costs. This allocation more than covers the required 10% for Community Housing.	Affordable Housing Trust
\$139,700	From Undesignated Fund Balance For the Healthy Lakes & Ponds Restoration Year 1 Plan	Healthy Lakes & Ponds

	and any other related costs.	Collaborative
\$28,000	From Fund Balance Reserved for Historic Resources For the design and installation of a fire alarm system and the design of a sprinkler system at the Parkerville Schoolhouse and any other related costs.	Parkerville Schoolhouse Committee
\$75,000	From Fund Balance Reserved for Historic Resources For a feasibility study on the rehabilitation and development for the former Abbot Worsted Mill located at 12 N. Main Street and any other related costs.	12 North Main Street Task Force
\$18,000	From Fund Balance Reserved for Historic Resources For the preservation and historic improvement study on the Arch Bridge, Stony Brook Bridge, and Bridge Street Bridge and any other related costs.	Historical Commission
\$12,000	From Fund Balance Reserved for Historic Resources For the architectural and engineering services study of the museum cottage located at 4 Boston Rd. and any other related costs.	Historical Commission

### **Community Preservation Fund Revenues**

The Community Preservation budget is funded by a 3% special local property tax surtax, authorized by state law and adopted by Town Meeting effective in 2003. The state also provides a share of funding, including \$514,377 in FY15 (down from \$818,612 in FY14.)

Westford has determined that revenues received in one year will not be allocated or expended until the following year. This ensures Community Preservation funds are “in the bank” before being expended. Thus, the FY15 allocations listed below are based on revenues actually received in FY14. The chart below summarizes the FY14 revenue:

#### **Total FY14 Community Preservation Revenue – Allocable in FY15:**

Local 3% surcharge	1,456,660
Investment Income	63,391
Penalties & Interest	2,915
State Match (56.1% of prior year revenue)	818,612
<b>Total</b>	<b>\$2,341,578</b>

Community Preservation funds can only be used for Community Housing, Open Space, Historic Preservation, and Recreation. One of the law’s requirements is minimum spending of 10% for Community Housing, 10% for Open Space and 10% for Historic Preservation. Westford’s 10% amount this year is \$234,158. Once these thresholds have been met, the remainder of available funds can be allocated for any of the four categories.

The Community Preservation Fund balance carries over from year-to-year and is separate from other reserves and free cash. Currently the general (undesignated) and area-specific balances of Community Preservation funds are:

**Community Preservation Fund – Available Balances and Allocations for FY15**

Description	Undesignated	Historic	Open Space	Community Housing	Total
<b>Fund Balance - 6/30/14</b>	<b>\$2,503,402</b>	<b>1</b>	<b>677</b>	<b>186,059</b>	<b>\$2,690,138</b>
Plus: Prior project closeouts –FY15	7,484	0	0	0	0
Fund Balance with closeouts	2,510,886	1	677	186,059	2,697,623
Less: FY15 Operating Expense & Principal & Interest Pyts.	(887,022)				(891,266)
<b>Equals: Fund balance available for FY15 Allocations</b>	<b>1,623,864</b>	<b>1</b>	<b>677</b>	<b>186,059</b>	<b>1,810,601</b>
Less: • Fall 2014 Town Meeting Appropriation for Timberlake Land Acquisition	(350,000)				(350,000)
Less: • Mar. 2015 ATM Appropriations for transfer to Community Housing:	(149,026)	149,026			0
• Mar. 2015 ATM Appropriations for other recommended allocations:	(435,558)	(133,000)			(568,558)
Sub-total: March 2015 ATM	(584,584)	16,026	0	0	(568,558)
<b>Total FY15 Appr. &amp; Transfers</b>	<b>(934,584)</b>	<b>16,026</b>	<b>0</b>	<b>0</b>	<b>(918,558)</b>
<b>Projected FY15 Ending Fund Balance:</b>	<b>689,280</b>	<b>16,027</b>	<b>677</b>	<b>186,059</b>	<b>892,043</b>
<b>Estimated New Revenues as of 6/30/15:</b>	<b>2,075,319</b>				<b>2,075,319</b>
<b>Projected Available Fund Balance as of 6/30/15</b> <i>(prior to allocations in FY16)</i>	<b>2,764,598</b>	<b>16,027</b>	<b>677</b>	<b>186,059</b>	<b>2,967,361</b>

**Community Preservation Fund Debt Service – Principal and Interest**

Currently, there are two bonded Capital projects funded from Community Preservation Funds:

	FY15 Budget			FY16 Budget			FY16 \$ Change
	Principal	Interest	Total	Principal	Interest	Total	
East Boston Camps	655,000	131,890	786,890	680,000	108,965	788,965	2,075
Town Hall Restoration	55,500	29,632	85,132	53,400	28,245	81,645	(3,488)
<b>Total</b>	<b>710,500</b>	<b>161,523</b>	<b>872,023</b>	<b>733,400</b>	<b>137,210</b>	<b>870,610</b>	<b>(1,413)</b>

## Finance Committee Reserve Fund Transfers – FY15

<b>Date</b>	<b>Transaction</b>	<b>Amount</b>	<b>Balance</b>	<b>Comment</b>
3/22/14	Annual ATM/STM Appropriation	191,000.00	191,000.00	
7/10/14	Finance Administrative Asst.	(4,793.00)	186,207.00	12 Hours / Week of admin support for Finance Director until October Special Town Meeting
9/18/14	Library Skylight Replacement	(5,750.00)	180,457.00	Facility Equipment Maintenance
10/9/14	Board of Health Flu Vaccine	(5,000.00)	175,457.00	Funding for additional high dose vaccine needed for people over age 65
10/9/14	Police Uninterrupted Power Supply	(20,000.00)	155,457.00	UPS replacement in police dispatch
11/20/14	Board of Health Flu Vaccine	(9,000.00)	146,457.00	Additional flu vaccine
<b>Total as of 2/28/15</b>		<b>(44,543.00)</b>	<b>146,457.00</b>	

**COMMONWEALTH OF MASSACHUSETTS  
TOWN OF WESTFORD  
WARRANT**

**Middlesex, ss.**

**To the Constable of the Town of Westford, in said County,**

**GREETINGS:**

You are required in the name of the Commonwealth aforesaid, to notify and warn all inhabitants of said Town qualified to vote in elections, and also in Town affairs, to meet at the Abbot School Gymnasium at Depot Street on the following date:

**Saturday, March 28, 2015**

*(voter registration deadline, Friday, March 6, 2014 at 8:00pm)*

at 10:00 o'clock in the morning, then and there to act upon the following articles:

**REPORTS**

<b>ARTICLE 1:</b>	<b>Accept Town Reports</b>	<i>Town Manager</i>
-------------------	----------------------------	---------------------

To see if the town will vote to accept the Reports of Town Officers, Boards and Committees for the Fiscal Year 2014;

Or act in relation thereto.

*Finance Committee and Selectmen recommend*

**FINANCIAL - FISCAL YEAR 2015**

<b>ARTICLE 2:</b>	<b>Approve Unpaid Bills from Previous Fiscal Year(s)</b>	<i>Town Manager</i>
-------------------	--	---------------------

To see if the Town will vote to raise and appropriate, borrow, or transfer from available funds, or any combination thereof; a sum of money to pay for unpaid bills of prior fiscal years for various Town departments in accordance with the provisions of [Massachusetts General Laws Chapter 44, Section 64](#);

Or act in relation thereto.

*Finance Committee and Selectmen recommend*

<b>ARTICLE 3:</b>	<b>Approve Fiscal Year 2015 Supplemental Appropriations</b>	<i>Town Manager</i>
-------------------	---	---------------------

To see if the Town will vote to appropriate various sums in order to supplement operating budgets for the Fiscal Year ending June 30, 2015;

Or act in relation thereto.

*Finance Committee and Selectmen recommend*



<b>ARTICLE 4: Approve Fiscal Year 2015 Budget Transfers</b>	<i>Town Manager</i>
---	---------------------

To see if the Town will vote to transfer various sums between and among various accounts for the Fiscal Year ending June 30, 2015;

Or act in relation thereto.

*Finance Committee and Selectmen recommendation at Town Meeting*

<b>ARTICLE 5: Appropriate for Perchlorate Expenses</b>	<i>Town Manager</i>
--	---------------------

To see if the Town will vote to raise and appropriate, borrow, or transfer from available funds, or any combination thereof; the sum of \$200,000 (TWO HUNDRED THOUSAND DOLLARS) for the purpose of providing funds to address associated issues regarding perchlorate contamination;

Or act in relation thereto.

*Finance Committee and Selectmen recommend*

**CAPITAL APPROPRIATIONS - FISCAL YEAR 2015**

<b>ARTICLE 6: Approve Capital Appropriations</b>	<i>Capital Planning Committee</i>
--	-----------------------------------

To see if the Town will appropriate by taxation, by transfer from available funds, by borrowing, or any combination thereof, the sum of \$3,396,600 (THREE MILLION THREE HUNDRED NINETY SIX THOUSAND SIX HUNDRED DOLLARS) to provide for the following capital requests:

<i>DEPARTMENT</i>	<i>AMOUNT</i>	<i>PURPOSE</i>
Technology	\$410,000	School computer replacement
Technology	\$34,000	Town computer replacement
Technology	\$40,000	Network upgrades
Technology	\$40,000	Server & storage replacements
Technology	\$10,000	Replacement of Police/Fire Avaya Phones
Public Buildings	\$44,000	Town-wide roofing study
Public Buildings	\$400,000	General Building Repairs & Maintenance
Public Buildings	\$10,000	Parkerville School House Repairs
Police	\$18,064	Defibrillators
Schools	\$220,000	Phase 1 System wide Security Cameras
Schools	\$60,000	WA Restroom/Visitor Bleacher Feasibility Study
Schools	\$40,000	1-Ton Utility Truck
Engineering	\$28,000	½-Ton SUV
Engineering	\$105,500	Study & Design for three (3) municipal dams
Engineering	\$647,401	Keyes culvert reconstruction
Highway	\$45,000	One (1) ¾-Ton Truck

Highway	\$100,000	Two (2) 1-Ton Trucks
Highway	\$220,000	Ten-wheel dump truck
Highway	\$225,000	Excavator
Highway	\$44,770	Pleasant St. Drainage Improvements
Highway	\$24,365	Graniteville Rd. Drainage Improvements
Library	\$35,000	Library Feasibility Study Supplemental Appropriation
Recreation	\$25,500	Tennis court repairs & maintenance
Parks & Grounds	\$54,000	Wide area mower and trailer
Water Department	\$80,000	Water Enterprise Master Plan Update
Water Department	\$60,000	Valve Maintenance Trailer
Water Department	\$20,000	Replacement of Spectrophotometers at the Forge Village and Nutting Road Water Treatment Plant Laboratories
Water Department	\$16,000	Roof Repair at Forge Village Water Treatment Plant, Nutting Road Water Treatment Plant, Water Department Maintenance Garage
Ambulance Enterprise	\$80,000	EKG monitors
Ambulance Enterprise	\$246,000	Replace Ambulance #12
Ambulance Enterprise	\$14,000	Radios for New Ambulance

Or act in relation thereto.

*Finance Committee and Selectmen recommend*

<b>ARTICLE 7:</b>	<b>Appropriate Funding to Design and Construct a Combined Police and Fire Dispatch Center at the Police Training Room</b>	<i>Board of Selectmen</i>
-------------------	---	---------------------------

To see if the Town will vote to raise and appropriate, borrow, or transfer from available funds, or any combination thereof; a sum of money for the purpose of designing and constructing a combined police and fire dispatch facility to be located in the Police Department Training Room, including the costs of equipment and furnishings and all other costs incidental and related thereto;

Or act in relation thereto.

*Finance Committee and Selectmen recommend*

<b>ARTICLE 8:</b>	<b>Authorize the Transfer of a Parcel Located on Boston Road and Appropriate Funding to Design and Construct a New Center Fire Station on Boston Road</b>	<i>Board of Selectmen</i>
-------------------	---	---------------------------

To see if the Town will vote to transfer the care, custody, and control of land from the Board of Selectmen currently held for the purposes of recreation, and to convey to the Board of Selectmen to be held for general municipal purposes said land identified as Parcel A in a deed recorded with the Middlesex North Registry of Deeds in Book 7366, Page 211, and shown on a plan entitled "Definitive Subdivision Plan of Land Boston Road Westford, MA," dated August 27, 1993, recorded with the Middlesex North Registry of Deeds in Plan Book 187, Plan 86, on file with the Town Clerk and identified as Parcel No. 22-3-4; and further to raise and appropriate, borrow, or transfer from available funds, or any combination thereof, a sum of money for the purpose of designing and constructing a new Center Fire Station on land located on Boston Road, including the costs of equipment and furnishings and all other costs incidental and related thereto; provided that the total appropriation under this vote shall be contingent on the passage of a Proposition 2 and ½ debt exclusion vote;

Or act in relation thereto.

*Finance Committee and Selectmen recommend*

<b>ARTICLE 9: Authorize Clare Circle Improvements/Betterments</b>	<i>Board of Selectmen</i>
---	---------------------------

To see if the Town will vote to transfer from Free Cash the amount of \$33,000 (THIRTY THREE THOUSAND DOLLARS) for the purpose of resurfacing Clare Circle, performing drainage work, installing bounds and preparing street acceptance plans; the cost thereof to be assessed proportionately against those persons who shall receive a benefit or advantage thereof, using such assessment method as the Board of Selectmen shall determine, any such assessments to bear interest at a rate not to exceed two per cent above the rate of interest chargeable to the Town;

Or act in relation thereto.

*Finance Committee and Selectmen recommend*

<b>ARTICLE 10: Authorize Transfer of Parcels Located at 12 North Main Street From the Tax Possession Sale Committee to the Board of Selectmen, Authorize Disposition of the Parcels Under Terms and Conditions Determined by the Board of Selectmen, and Appropriate Funds for Environmental Insurance</b>	<i>Board of Selectmen</i>
--	---------------------------

To see if the Town will vote to transfer the care, custody, and control of the land described herein and the structures and buildings located thereon from the Tax Possession Sale Committee as held or to be acquired by the Tax Possession Sale Committee for the purpose of tax foreclosure disposition, to the Board of Selectmen to be held for the purpose of disposition of a fee or lesser interest therein; said property consisting of parcels 69, 70, 71 and 73 as shown on Assessors Map Number 30 and located at 12 North Main Street; and further to authorize the Board of Selectmen to convey said property pursuant to the provisions of General Laws Chapter 30B, §16 on such terms and conditions as the Board of Selectmen shall determine, and for such consideration as the Board of Selectmen shall deem appropriate, including nominal consideration; and further to raise and appropriate or transfer the sum of \$27,960 (TWENTY SEVEN THOUSAND NINE HUNDRED SIXTY DOLLARS) for the purpose of providing funds for environmental insurance premiums and related costs;

Or act in relation thereto.

*Finance Committee recommendation at Town Meeting and Selectmen recommend*

### **COMMUNITY PRESERVATION FUNDS**

#### **ARTICLE 11: Approve Community Preservation Committee Recommendations**

*Community Preservation Committee*

To see if the Town will vote to hear and act on the report of the Community Preservation Committee on the Fiscal Year 2015 Community Preservation budget and to appropriate from the Community Preservation Fund a sum of money not exceeding 5% of the FY2015 estimated annual revenues to meet the administrative expenses and all other necessary and proper expenses of the Community Preservation Committee for Fiscal Year 2015; and further to reserve for future appropriation a sum of money from the Community Preservation Fund for open space, historic resources, and community housing purposes, and further to appropriate from the Community Preservation Fund or borrow pursuant to [Massachusetts General Laws Chapter 44B, Section 11](#), or any other enabling authority, a sum or sums of money for Community Preservation projects or purposes, including acquisition of interests in land, all as recommended by the Community Preservation Committee;

Or act in relation thereto.

*Finance Committee and Selectmen recommend*

### **FINANCIAL-FISCAL YEAR 2016**

#### **ARTICLE 12: Amend the Wage and Classification Plan**

*Town Manager*

To see if the Town will vote to amend the Pay Classification Plan for non-unionized municipal employees, effective July 1, 2015;

Or act in relation thereto.

*Finance Committee and Selectmen recommend*

#### **ARTICLE 13: Authorize Revolving Funds**

*Town Manager*

To see if the Town will vote to authorize revolving funds for the Fiscal Year July 1, 2015 - June 30, 2016, under the provisions of [Massachusetts General Laws Chapter 44, Section 53E ½](#) for the following:

<b>Revolving Account</b>	<b>Spending Authority</b>	<b>Revenue Source</b>	<b>Allowed Expenses</b>	<b>Expenditure Limits</b>	<b>Year End Balance</b>
Lease of Town Buildings: 65 & 73 Main St & 170 Plain Rd	Board of Selectmen	Lease payment and other revenues from leased properties	Costs associated with maintenance, repairs and improvements to the leased properties	\$150,000	Available for expenditure next year
Recycling Revolving	Recycling Commission	Sale of bins	Purchase of recycling supplies	\$20,000	Available for expenditure next year

Recreation Field Maintenance	Recreation Commission	Field user fees/permits	Field maintenance, hiring of necessary personnel and consulting services	\$150,000	Available for expenditure next year
Senior Center Fitness Room	Council on Aging	Fees and gifts received for the Fitness Room	Fitness room maintenance supplies, equipment warranties, training, monitoring and purchase of replacement fitness equipment	\$75,000	Available for expenditure next year
Senior Center Programs	Council on Aging	Program fees	Costs associated for the operation of activities for Cameron to include supplies and wages	\$50,000	Available for expenditure next year
School Parking	School Department	Parking fees	Maintenance and expansion of parking facilities	\$30,000	Available for expenditure next year
School Bus/Transportation	School Department	User bus fees	Student transportation costs	\$648,438	Available for expenditure next year
East Boston Camps Maintenance	Conservation Commission	Revenue received for the lease, rental or licensing of camp facilities and donations received for the support of the East Boston Camps property	Costs associated for the operation and maintenance of the East Boston Camps property located in the Stony Brook Conservation Land	\$50,000	Available for expenditure next year
Immunizations and Clinical Services	Board of Health	Fees received for immunizations and clinical services	Costs of supplies and technical services for immunization and clinical programs	\$45,000	Available for expenditure next year
Community Gardens	Agricultural Commission	Fees and gifts received for use of community gardens	Costs associated with maintenance, improvements, supplies and tools for the community gardens	\$10,000	Available for expenditure next year

Or act in relation thereto.

*Finance Committee and Selectmen recommend*

<b>ARTICLE 14: Approve Fiscal Year 2016 Operating Budget</b>	<i>Town Manager</i>
--	---------------------

To see if the Town will vote to appropriate a sum of money by taxation, by transfer from available funds, by borrowing, or any combination thereof, for the operation and maintenance of Town Departments for the Fiscal Year July 1, 2015 through June 30, 2016, and that such sums be expended for such purposes under the direction of the respective Town Officers, Boards and Committees;

Or act in relation thereto.

*Finance Committee and Selectmen recommend*

	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 TM & FINCOM RECOMMEND	FY15/FY16 VARIANCE	FY15/FY16 % CHANGE
<b>GENERAL GOVERNMENT</b>					
122 SELECTMEN					
Personal Services					
Expenses	18,219	30,176	32,689	2,513	8.3%
<b>TOTAL</b>	<b>18,219</b>	<b>30,176</b>	<b>32,689</b>	<b>2,513</b>	<b>8.3%</b>
123 TOWN MANAGER					
Personal Services	315,371	338,591	350,113	11,522	3.4%
Expenses	21,586	33,560	29,527	(4,033)	-12.0%
<b>TOTAL</b>	<b>336,957</b>	<b>372,151</b>	<b>379,640</b>	<b>7,489</b>	<b>2.0%</b>
131 FINANCE COMMITTEE					
Personal Services					
Expenses	8,428	10,113	10,113		0.0%
Reserve Fund	191,000	191,000	191,000		0.0%
(Transfers out)	(24,030)	(44,543)		44,543	-100.0%
<b>TOTAL</b>	<b>175,398</b>	<b>156,570</b>	<b>201,113</b>	<b>44,543</b>	<b>28.5%</b>
132 FINANCE DEPARTMENT					
Personal Services		106,553	112,390	5,837	5.5%
Expenses		1,450	2,460	1,010	70.0%
<b>TOTAL</b>		<b>108,003</b>	<b>114,850</b>	<b>6,847</b>	<b>6.3%</b>
135 TOWN ACCOUNTANT					
Personal Services	213,047	238,225	246,638	8,413	3.5%
Expenses	35,267	45,160	36,560	(8,600)	-19.0%
<b>TOTAL</b>	<b>248,314</b>	<b>283,385</b>	<b>283,198</b>	<b>(187)</b>	<b>-0.1%</b>
137 BUDGET DIRECTOR					
Personal Services	81,127				
Expenses	1,284				
<b>TOTAL</b>	<b>82,411</b>				
141 BOARD OF ASSESSORS					
Personal Services	216,380	222,847	233,913	11,066	5.0%
Expenses	22,445	24,679	39,700	15,021	60.9%
<b>TOTAL</b>	<b>238,825</b>	<b>247,526</b>	<b>273,613</b>	<b>26,087</b>	<b>10.5%</b>
145 TREASURER/COLLECTOR					
Personal Services	217,737	231,362	238,722	7,360	3.2%
Expenses	44,791	45,805	53,155	7,350	16.1%
<b>TOTAL</b>	<b>262,528</b>	<b>277,167</b>	<b>291,877</b>	<b>14,710</b>	<b>5.3%</b>
151 LEGAL SERVICES					
Personal Services					
Expenses	378,135	290,000	250,000	(40,000)	-13.8%
<b>TOTAL</b>	<b>378,135</b>	<b>290,000</b>	<b>250,000</b>	<b>(40,000)</b>	<b>-13.8%</b>

		<b>FY 2014 ACTUAL</b>	<b>FY 2015 BUDGET</b>	<b>FY 2016 TM &amp; FINCOM RECOMMEND</b>	<b>FY15/FY16 VARIANCE</b>	<b>FY15/FY16 % CHANGE</b>
152	HUMAN RESOURCES					
	Personal Services	180,146	186,354	191,795	5,441	2.9%
	Expenses	23,006	24,600	31,700	7,100	28.9%
	Compensation Reserve (Transfers out)	200,000 (126,551)	678,913 (413,161)	200,000	(478,913) 413,161	-70.5% -100.0%
	<b>TOTAL</b>	<b>276,601</b>	<b>476,706</b>	<b>423,495</b>	<b>(53,211)</b>	<b>-11.2%</b>
155	TECHNOLOGY					
	Personal Services	371,494	388,197	399,367	11,170	2.9%
	Expenses	562,918	513,172	488,044	(25,128)	-4.9%
	<b>TOTAL</b>	<b>934,412</b>	<b>901,369</b>	<b>887,411</b>	<b>(13,958)</b>	<b>-1.6%</b>
161	TOWN CLERK					
	Personal Services	199,653	224,019	236,559	12,540	5.6%
	Expenses	19,135	24,491	23,601	(890)	-3.6%
	<b>TOTAL</b>	<b>218,788</b>	<b>248,510</b>	<b>260,160</b>	<b>11,650</b>	<b>4.7%</b>
170	PERMITTING DEPARTMENT					
	Personal Services	174,890	202,539	209,283	6,744	3.3%
	Expenses	36,568	36,865	44,865	8,000	21.7%
	<b>TOTAL</b>	<b>211,458</b>	<b>239,404</b>	<b>254,148</b>	<b>14,744</b>	<b>6.2%</b>
171	CONSERVATION COMMISSION					
	Personal Services	82,226	86,453	73,342	(13,111)	-15.2%
	Expenses	4,110	2,320	7,040	4,720	203.5%
	<b>TOTAL</b>	<b>86,336</b>	<b>88,773</b>	<b>80,382</b>	<b>(8,391)</b>	<b>-9.5%</b>
175	PLANNING BOARD					
	Personal Services	68,775	71,904	75,176	3,272	4.6%
	Expenses	7,978	22,185	7,970	(14,215)	-64.1%
	<b>TOTAL</b>	<b>76,753</b>	<b>94,089</b>	<b>83,146</b>	<b>(10,943)</b>	<b>-11.6%</b>
176	ZONING BOARD OF APPEALS					
	Personal Services					
	Expenses	3,057	500	2,250	1,750	350.0%
	<b>TOTAL</b>	<b>3,057</b>	<b>500</b>	<b>2,250</b>	<b>1,750</b>	<b>350.0%</b>
192	TOWN HALL MAINTENANCE					
	Personal Services	37,936	47,697	50,366	2,669	5.6%
	Expenses	97,595	98,850	92,990	(5,860)	-5.9%
	<b>TOTAL</b>	<b>135,531</b>	<b>146,547</b>	<b>143,356</b>	<b>(3,191)</b>	<b>-2.2%</b>
199	PUBLIC BUILDINGS & PROPERTIES MAINTENANCE					
	Personal Services	39,902	49,838	54,863	5,025	10.1%
	Expenses	13,658	15,750	27,800	12,050	76.5%
	<b>TOTAL</b>	<b>53,560</b>	<b>65,588</b>	<b>82,663</b>	<b>17,075</b>	<b>26.0%</b>
<b>TOTAL GENERAL GOVERNMENT</b>		<b>3,737,283</b>	<b>4,026,464</b>	<b>4,043,991</b>	<b>17,527</b>	<b>0.4%</b>

		<b>FY 2014 ACTUAL</b>	<b>FY 2015 BUDGET</b>	<b>FY 2016 TM &amp; FINCOM RECOMMEND</b>	<b>FY15/FY16 VARIANCE</b>	<b>FY15/FY16 % CHANGE</b>
	<b><i>PUBLIC SAFETY</i></b>					
210	POLICE DEPARTMENT					
	Personal Services	4,199,619	4,620,984	4,811,782	190,798	4.1%
	Expenses	574,856	670,004	613,566	(56,438)	-8.4%
	<b>TOTAL</b>	<b>4,774,475</b>	<b>5,290,988</b>	<b>5,425,348</b>	<b>134,360</b>	<b>2.5%</b>
220	FIRE DEPARTMENT					
	Personal Services	2,730,069	2,902,389	3,028,091	125,702	4.3%
	Expenses	239,797	290,714	293,432	2,718	0.9%
	<b>TOTAL</b>	<b>2,969,866</b>	<b>3,193,103</b>	<b>3,321,523</b>	<b>128,420</b>	<b>4.0%</b>
241	BUILDING DEPARTMENT					
	Personal Services	266,312	288,689	297,148	8,459	2.9%
	Expenses	16,627	19,930	18,800	(1,130)	-5.7%
	<b>TOTAL</b>	<b>282,939</b>	<b>308,619</b>	<b>315,948</b>	<b>7,329</b>	<b>2.4%</b>
244	SEALER WGHTS/MEASURE					
	Personal Services					
	Expenses	3,000	5,000	3,000	(2,000)	-40.0%
	<b>TOTAL</b>	<b>3,000</b>	<b>5,000</b>	<b>3,000</b>	<b>(2,000)</b>	<b>-40.0%</b>
291	EMERGENCY MANAGEMENT					
	Personal Services	8,080	8,240	8,446	206	2.5%
	Expenses	12,774	5,500	5,500	0	0.0%
	<b>TOTAL</b>	<b>20,854</b>	<b>13,740</b>	<b>13,946</b>	<b>206</b>	<b>1.5%</b>
292	ANIMAL CONTROL					
	Personal Services	62,044	63,658	64,883	1,225	1.9%
	Expenses	3,965	6,050	5,700	(350)	-5.8%
	<b>TOTAL</b>	<b>66,009</b>	<b>69,708</b>	<b>70,583</b>	<b>875</b>	<b>1.3%</b>
294	TREE WARDEN					
	Personal Services	2,020	2,060	2,112	52	2.5%
	Expenses	32,064	50,000	50,000	0	0.0%
	<b>TOTAL</b>	<b>34,084</b>	<b>52,060</b>	<b>52,112</b>	<b>52</b>	<b>0.1%</b>
	<b>TOTAL PUBLIC SAFETY</b>	<b>8,151,227</b>	<b>8,933,218</b>	<b>9,202,460</b>	<b>269,242</b>	<b>3.0%</b>



		<b>FY 2014 ACTUAL</b>	<b>FY 2015 BUDGET</b>	<b>FY 2016 TM &amp; FINCOM RECOMMEND</b>	<b>FY15/FY16 VARIANCE</b>	<b>FY15/FY16 % CHANGE</b>
	<b><i>EDUCATION</i></b>					
300	WESTFORD PUBLIC SCHOOLS	49,000,874	51,355,160	53,621,373	2,266,213	4.4%
310	NASHOBA TECH	703,202	711,180	728,960	17,780	2.5%
<b>TOTAL EDUCATION</b>		<b>49,704,076</b>	<b>52,066,340</b>	<b>54,350,333</b>	<b>2,283,993</b>	<b>4.40%</b>

		<b>FY 2014 ACTUAL</b>	<b>FY 2015 BUDGET</b>	<b>FY 2016 TM &amp; FINCOM RECOMMEND</b>	<b>FY15/FY16 VARIANCE</b>	<b>FY15/FY16 % CHANGE</b>
	<b><i>PUBLIC WORKS</i></b>					
410	ENGINEERING DEPARTMENT					
	Personal Services	195,426	203,850	211,126	7,276	3.6%
	Expenses	12,455	14,910	12,910	(2,000)	-13.4%
	<b>TOTAL</b>	<b>207,881</b>	<b>218,760</b>	<b>224,036</b>	<b>5,276</b>	<b>2.4%</b>
421	HIGHWAY DEPARTMENT					
	Personal Services	1,545,945	1,399,094	1,473,531	74,437	5.3%
	Expenses	1,475,160	1,181,258	1,179,418	(1,840)	-0.2%
	<b>TOTAL</b>	<b>3,021,105</b>	<b>2,580,352</b>	<b>2,652,949</b>	<b>72,597</b>	<b>2.8%</b>
427	STORMWATER MANAGEMENT					
	Personal Services					
	Expenses	45,140	48,000	48,000	0	0.0%
	<b>TOTAL</b>	<b>45,140</b>	<b>48,000</b>	<b>48,000</b>	<b>0</b>	<b>0.0%</b>
432	RECYCLING					
	Personal Services					
	Expenses	233,302	266,356	400,000	133,644	50.2%
	<b>TOTAL</b>	<b>233,302</b>	<b>266,356</b>	<b>400,000</b>	<b>133,644</b>	<b>50.2%</b>
433	SOLID WASTE					
	Personal Services					
	Expenses	1,157,606	1,196,518	1,197,912	1,394	0.1%
	<b>TOTAL</b>	<b>1,157,606</b>	<b>1,196,518</b>	<b>1,197,912</b>	<b>1,394</b>	<b>0.1%</b>
440	SEWERAGE COLLECTION					
	Personal Services					
	Expenses	8,214	8,940	0	(8,940)	-100.0%
	<b>TOTAL</b>	<b>8,214</b>	<b>8,940</b>	<b>0</b>	<b>(8,940)</b>	<b>-100.0%</b>
442	WASTEWATER TREATMENT MANAGEMENT					
	Personal Services					
	Expenses	83,105	223,920	234,303	10,383	4.6%
	<b>TOTAL</b>	<b>83,105</b>	<b>223,920</b>	<b>234,303</b>	<b>10,383</b>	<b>4.6%</b>
491	CEMETERY DEPARTMENT					
	Personal Services	74,721	74,880	79,648	4,768	6.4%
	Expenses	21,205	22,634	22,935	301	1.3%
	<b>TOTAL</b>	<b>95,926</b>	<b>97,514</b>	<b>102,583</b>	<b>5,069</b>	<b>5.2%</b>

<b>TOTAL PUBLIC WORKS</b>		<b>4,852,279</b>	<b>4,640,360</b>	<b>4,709,479</b>	<b>69,119</b>	<b>1.5%</b>
		<b>FY 2014 ACTUAL</b>	<b>FY 2015 BUDGET</b>	<b>FY 2016 TM &amp; FINCOM RECOMMEND</b>	<b>FY15/FY16 VARIANCE</b>	<b>FY15/FY16 % CHANGE</b>
<b><i>HEALTH &amp; HUMAN SERVICES</i></b>						
510	BOARD OF HEALTH					
	Personal Services	378,826	396,013	406,712	10,699	2.7%
	Expenses	37,355	46,200	33,400	(12,800)	-27.7%
	<b>TOTAL</b>	<b>416,181</b>	<b>442,213</b>	<b>440,112</b>	<b>(2,101)</b>	<b>-0.5%</b>
540	SENIOR CENTER					
	Personal Services	118,882	139,438	139,229	(209)	-0.2%
	Expenses	60,926	65,403	69,679	4,276	6.5%
	<b>TOTAL</b>	<b>179,808</b>	<b>204,841</b>	<b>208,908</b>	<b>4,067</b>	<b>2.0%</b>
541	COUNCIL ON AGING					
	Personal Services	222,967	232,594	228,868	(3,726)	-1.6%
	Expenses	32,434	35,300	33,000	(2,300)	-6.5%
	<b>TOTAL</b>	<b>255,401</b>	<b>267,894</b>	<b>261,868</b>	<b>(6,026)</b>	<b>-2.3%</b>
543	VETERANS SERVICES					
	Personal Services	51,496	54,901	61,144	6,243	11.4%
	Expenses	81,549	145,800	125,800	(20,000)	-13.7%
	<b>TOTAL</b>	<b>133,045</b>	<b>200,701</b>	<b>186,944</b>	<b>(13,757)</b>	<b>-6.9%</b>
<b>TOTAL HEALTH &amp; HUMAN SERVICES</b>		<b>984,435</b>	<b>1,115,649</b>	<b>1,097,832</b>	<b>(17,817)</b>	<b>-1.6%</b>

	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 TM & FINCOM RECOMMEND	FY15/FY16 VARIANCE	FY15/FY16 % CHANGE
<b><i>CULTURE &amp; RECREATION</i></b>					
610 LIBRARY					
Personal Services	1,097,913	1,157,200	1,190,490	33,290	2.9%
Expenses	340,946	351,637	349,971	(1,666)	-0.5%
<b>TOTAL</b>	<b>1,438,859</b>	<b>1,508,837</b>	<b>1,540,461</b>	<b>31,624</b>	<b>2.1%</b>
630 RECREATION					
Personal Services	232,329	232,695	242,162	9,467	4.1%
Expenses	10,990	12,570	12,365	(205)	-1.6%
Offsets / Shared Costs	(232,667)	(237,669)	(254,527)	(16,858)	7.1%
<b>TOTAL</b>	<b>10,652</b>	<b>7,596</b>	<b>0</b>	<b>(7,596)</b>	<b>-100.0%</b>
650 PARKS & GROUNDS					
Personal Services	266,081	274,789	337,129	62,340	22.7%
Expenses	42,100	45,689	46,735	1,046	2.3%
<b>TOTAL</b>	<b>308,181</b>	<b>320,478</b>	<b>383,864</b>	<b>63,386</b>	<b>19.8%</b>
660 LAND MANAGEMENT					
Personal Services					
Expenses	42,503	41,200	33,000	(8,200)	-19.9%
<b>TOTAL</b>	<b>42,503</b>	<b>41,200</b>	<b>33,000</b>	<b>(8,200)</b>	<b>-19.9%</b>
670 HISTORICAL COMMISSION					
Personal Services					
Expenses	11,533	19,700	23,900	4,200	21.3%
<b>TOTAL</b>	<b>11,533</b>	<b>19,700</b>	<b>23,900</b>	<b>4,200</b>	<b>21.3%</b>
<b>TOTAL CULTURE &amp; RECREATION</b>	<b>1,811,728</b>	<b>1,897,811</b>	<b>1,981,225</b>	<b>83,414</b>	<b>4.4%</b>
	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 TM & FINCOM RECOMMEND	FY15/FY16 VARIANCE	FY15/FY16 % CHANGE
<b><i>DEBT SERVICE</i></b>					
710 DEBT SERVICE					
Principal & Interest	7,105,630	6,913,279	6,892,422	(20,857)	-0.3%
<b>TOTAL</b>	<b>7,105,630</b>	<b>6,913,279</b>	<b>6,892,422</b>	<b>(20,857)</b>	<b>-0.3%</b>
<b>TOTAL DEBT SERVICE</b>	<b>7,105,630</b>	<b>6,913,279</b>	<b>6,892,422</b>	<b>(20,857)</b>	<b>-0.3%</b>

		<b>FY 2014 ACTUAL</b>	<b>FY 2015 BUDGET</b>	<b>FY 2016 TM &amp; FINCOM RECOMMEND</b>	<b>FY15/FY16 VARIANCE</b>	<b>FY15/FY16 % CHANGE</b>
	<b><i>UNCLASSIFIED</i></b>					
940	OTHERWISE UNCLASSIFIED					
	Personal Services					
	Expenses	(825,427)	(936,824)	(919,772)	17,052	-1.8%
	<b>TOTAL</b>	<b>(825,427)</b>	<b>(936,824)</b>	<b>(919,772)</b>	<b>17,052</b>	<b>-1.8%</b>
945	EMPLOYEE BENEFITS & MISCELLANEOUS					
	Personal Services					
	Expenses	13,454,887	15,568,612	15,709,857	141,245	0.9%
	<b>TOTAL</b>	<b>13,454,887</b>	<b>15,568,612</b>	<b>15,709,857</b>	<b>141,245</b>	<b>0.9%</b>
	<b>TOTAL UNCLASSIFIED</b>	<b>12,629,460</b>	<b>14,631,788</b>	<b>14,790,085</b>	<b>158,297</b>	<b>1.1%</b>
	<b>TOTAL GENERAL FUND</b>	<b>88,976,118</b>	<b>94,224,909</b>	<b>97,218,131</b>	<b>2,993,222</b>	<b>3.2%</b>
		<b>FY 2014 ACTUAL</b>	<b>FY 2015 BUDGET</b>	<b>FY 2016 TM &amp; FINCOM RECOMMEND</b>	<b>FY15/FY16 VARIANCE</b>	<b>FY15/FY16 % CHANGE</b>
	<b><i>COMMUNITY PRESERVATION FUND</i></b>					
240	COMMUNITY PRESERVATION					
	Personal Services	3,123	9,000	9,000	0	0.0%
	Expenses	4,416	6,000	6,000	0	0.0%
	Principal & Interest	874,861	872,023	870,610	(1,413)	-0.2%
	<b>TOTAL</b>	<b>882,400</b>	<b>887,023</b>	<b>885,610</b>	<b>(1,413)</b>	<b>-0.2%</b>
	<b><i>WATER ENTERPRISE FUND</i></b>					
600	WATER ENTERPRISE					
	Personal Services	1,016,426	1,138,880	1,149,258	10,378	0.9%
	Expenses	1,474,238	2,364,618	1,686,117	(678,501)	-28.7%
	Reserve Fund	0	250,000	250,000	0	0.0%
	Capital	959,645	1,020,707	1,129,298	108,591	10.6%
	<b>TOTAL</b>	<b>3,450,309</b>	<b>4,774,205</b>	<b>4,214,673</b>	<b>(559,532)</b>	<b>-11.7%</b>
	<b><i>RECREATION ENTERPRISE FUND</i></b>					
630	RECREATION ENTERPRISE					
	Personal Services	913,506	943,494	1,010,915	67,421	7.2%
	Expenses	304,213	318,579	351,516	32,937	10.3%
	<b>TOTAL</b>	<b>1,217,719</b>	<b>1,262,073</b>	<b>1,362,431</b>	<b>100,358</b>	<b>8.0%</b>
	<b><i>AMBULANCE ENTERPRISE FUND</i></b>					
640	AMBULANCE ENTERPRISE					
	Personal Services	628,415	683,409	698,292	14,883	2.2%
	Expenses	406,220	477,337	453,556	(23,781)	-5.0%
	<b>TOTAL</b>	<b>1,034,635</b>	<b>1,160,746</b>	<b>1,151,848</b>	<b>(8,898)</b>	<b>-0.8%</b>
	<b>TOTAL OPERATING BUDGET</b>	<b>95,561,180</b>	<b>102,308,956</b>	<b>104,832,693</b>	<b>2,523,737</b>	<b>2.47%</b>

**ARTICLE 15: Appropriate Chapter 90 Local Transportation Funds for Roadway Maintenance**

*Board of Selectmen*

To see if the Town will vote to appropriate a sum of money from the proceeds due to the Town under the provisions of [Massachusetts General Laws Chapter 90](#);

Or act in relation thereto.

*Finance Committee and Selectmen recommend*

**ARTICLE 16: Appropriate Funds from Water Enterprise Other Post Employment Benefits Stabilization Fund**

*Water Commissioners*

To see if the Town will vote to transfer a sum of money from the Water Enterprise Fund to the Other Post Employment Benefits Stabilization Fund;

Or act in relation thereto.

*Finance Committee and Selectmen recommend*

**ARTICLE 17: Accept Massachusetts General Laws Chapter 73, Section 4 of the Acts of 1986, as Amended by Chapter 126 of the Acts of 1988 Related to Property Tax Exemption Increase by 100% for the Blind, Elderly and Disabled Veterans**

*Board of Assessors*

To see if the Town will vote to accept the provisions of [Massachusetts General Laws Chapter 73, Section 4 of the Acts of 1986, as amended by Chapter 126 of the Acts of 1988](#), by providing for additional property exemptions for qualified residents who may be blind, elderly, surviving spouses or minors, or who are disabled veterans, and to continue the present percentage increase of 100%;

Or act in relation thereto.

*Finance Committee and Selectmen recommend*

**ADMINISTRATIVE**

**ARTICLE 18: Accept the Provisions of MGL Chapter 40 Section 8J to Create a Disability Commission**

*Board of Selectmen*

To see if the Town will vote to accept the provisions of [Massachusetts General Laws, Chapter 40, Section 8J](#) and create a disability commission to cause the full integration and participation of people with disabilities in the Town;

Or act in relation thereto.

*Selectmen recommend*

**ARTICLE 19: Authorize Board of Selectmen to Initiate a Municipal Electricity Aggregation Program for Residents and Businesses**

*Town Manager*

To see if the Town will vote pursuant to Massachusetts General Laws Chapter 164, section 134 to authorize the Board of Selectmen to initiate the process to aggregate the electricity load of the residents and businesses in the Town and for other related services, independently, or in joint action with other municipalities, retaining the right of individual residents and businesses to opt-out of the aggregation;

Or act in relation thereto.

*Finance Committee and Selectmen recommend*

<b>ARTICLE 20: Authorize Board of Selectmen to Lease Former Landfill Site for a Solar Project</b>	<i>Town Manager</i>
---	---------------------

To see if the Town will vote to transfer to the Board of Selectmen for the purpose of leasing and granting easements the care, custody and control of a parcel of land containing 17.02 acres, more or less, located off of Cold Spring Road, commonly referred to as the former Westford Landfill, identified by the Board of Assessors as Map 25 Lot 15, which parcel of land will continue to be held for landfill purposes and such other purposes for which said parcel is currently held; and to authorize the Town Manager with the approval of the Board of Selectmen to lease such portion for a 20-year term commencing on the date on which the facility achieves commercial operations, and to grant such access and/or utility easements on said portion as necessary or convenient to serve said facility, and, further, to authorize the Town Manager with the approval of the Board of Selectmen to enter into a power purchase or net metering credit purchase agreement with the owner of said facility for a 20-year term running concurrently with the lease, which lease, easements, and agreements are to be on such terms and conditions, and for such consideration, as the Town Manager deems to be in the best interests of the Town, and to authorize the Town Manager to take any actions and execute any documents necessary or appropriate to accomplish the foregoing;

Or act in relation thereto.

*Finance Committee and Selectmen recommend*

<b>ARTICLE 21: Accept the provisions of MGL Ch 71 Sec 71F to Establish a Revolving Fund for Tuition Payments from Non-Resident Students</b>	<i>School Committee</i>
---	-------------------------

To see if the Town will vote to accept the provisions of MGL Ch 71 Sec 71F to authorize the School Committee to establish a revolving fund for tuition payments from non-resident students;

Or act in relation thereto.

*Finance Committee and Selectmen recommend*

<b>ARTICLE 22: Accept the provisions of MGL CH 200A, Section 9A Disposition of Abandoned Property Including Unclaimed Checks</b>	<i>Town Manager</i>
--	---------------------

To see if the Town will vote to accept the provisions of Massachusetts General Laws Chapter 200A, Section 9A to establish an alternative procedure for disposing of abandoned funds including unclaimed checks held in the custody of the town;

Or act in relation thereto.

*Finance Committee and Selectmen recommend*

**ARTICLE 23: Authorize Board of Selectmen to Accept Easements**

*Board of Selectmen*

To see if the Town will vote to authorize the Board of Selectmen, during Fiscal Year 2016, to accept any and all easements for sidewalk, drainage, or other utility purposes, as they may deem in the Town's best interests;

Or act in relation thereto.

*Finance Committee and Selectmen recommend*

**ARTICLE 24: Promotion and Support of Affordable Housing Initiatives**

*Citizen Petition*

To see if the Town will vote that all the town Boards, Committees, Commissions, Sub-committees, Working Groups, et cetera shall support and promote affordable housing initiatives in Westford by drafting a) changes to existing zoning bylaws as well as b) new zoning bylaws, said changes and new bylaws to define, promote, and direct affordable housing opportunities in Westford, including but not intended to be limited to an Inclusionary Housing Bylaw, a Multi-use Overlay Zones Bylaw, a Multi-Family Overlay Zones Bylaw, Restoration and a Redevelopment Bylaw; and further, that these zoning law changes shall be placed on the warrant for the next Annual Town Meeting, in March of 2016;

Or act in relation thereto.

*Selectmen recommendation at Town Meeting*

**ARTICLE 25: More Openness and Transparency in local government**

*Citizen Petition*

To see if the Town will vote that the Town Manager shall expand the notification, accessibility, openness, transparency, and content of the agendas, minutes, and conduct of all meetings of town Committees, Boards, Commissions, Sub-committees, Working Groups, et cetera (hereafter referred to as "Committee" or "Committees") to provide a more accessible, transparent, and complete record of their meetings than the minimum requirements of the State's Open Meeting Law by having the Town Manager and all Committees provide the following:

1. A system of automated electronic notification of meetings and minutes for all Committees, such that residents may submit their name and electronic address to any Committee's list of notification recipients, and thereafter the resident will electronically receive notifications of agendas (that include meeting times, dates, and locations), as well as minutes as they become available and are posted to the town's website;
2. Each Committee is to have its own "home page" on the town's website which will contain, at the minimum:
  - email links/addresses of members,
  - links/addresses to each of the following folders for each Committee:
    - a. agendas,
    - b. minutes (draft and final versions),

- c. documents pertinent to the organization's activities and deliberations;
- 3. Meeting minutes sent to the Town Clerk's office, in accordance with the State's Open Meeting Law, will be posted appropriately to each Committee's folder for minutes on the town's website in a timely manner;
- 4. Meeting minutes containing information that exceeds the minimum requirements of the State's Open Meeting Law, will include, but will not be limited to, a brief summary of positions, advocacies, arguments, et cetera on all issues discussed and/or voted on in meetings by the participants, as well as the "why" of Committee decisions;
- 5. All meetings of Committees shall provide for an "open forum" where non-members can bring before the Committee issues, opinions, and information they feel are relevant to that Committee's deliberations;
- 6. Non-members who attend an Open Meeting of any Committee, shall be permitted to address deliberations that are discussed and/or acted upon that are relevant, and of interest to, the non-member;

Or act in relation thereto.

*Finance Committee does not recommend and Selectmen do not recommend*

### **STREET ACCEPTANCES**

<b>ARTICLE 26: Accept Rome Drive Extension as Public Way</b>	<i>Board of Selectmen</i>
To see if the Town will vote to accept the layout of Rome Drive Extension as a Town public way pursuant to <a href="#">Massachusetts General Laws Chapter 82</a> ;	

Or act in relation thereto.

*Finance Committee and Selectmen recommend*

### **CARE AND CUSTODY OF TOWN LAND**

<b>ARTICLE 27: Authorize the Board of Selectmen to Dispose of the Former Graniteville Fire Sub Station Located at 54 Broadway Street</b>	<i>Board of Selectmen</i>
To see if the Town will vote to transfer the care, custody, and control of that certain property, consisting of land containing .25 acres, more or less, and the improvements located thereon, known as the Graniteville Fire Station, and described in a deed recorded with the Middlesex North Registry of Deeds in Book 1045, Page 411, with an address of 54 Broadway Street, from the Board of Selectmen for fire station purposes, to the Board of Selectmen for the purpose of conveyance, and to further authorize the Board of Selectmen to convey said property pursuant to General Laws Chapter 30B, §16 on such terms and conditions as the Board of Selectmen shall determine, and for such consideration as the Board of Selectmen shall deem appropriate, including nominal consideration;	

Or act in relation thereto.

*Finance Committee recommendation at Town Meeting and Selectmen recommend*



**ARTICLE 28: Transfer Custody of Six Parcels Containing Storm Water Facilities on Rome Drive, Gifford Drive, Tyngsborough Road, Randolph Circle, and Pine Tree Trail from the Tax Possession Sale Committee to the Board of Selectmen**

*Board of  
Selectmen*

To see if the Town will vote to transfer the care, custody, control and management of the following parcels from the Tax Possession Sale Committee presently held for the purpose of tax title sale to the Board of Selectmen for general municipal purposes:

Parcel ID	Acre s	Street Address
021 0003 0026	0.7	PARCEL A2 ROME DR
022 0003 0011	0.4	LOT 5 ROME DR
037 0003 0006	0.4	GIFFORD DR
047 0029 0000	2.9	TYNGSBORO RD
059 0007 0004	1.41	8 RANDOLPH CIRCLE
078 0075 0000	0.1	20 PINE TREE TRAIL;

Or act in relation thereto.

*Finance Committee and Selectmen recommend*

And you, Constable, are directed to serve this warrant by posting a true and attested copy thereof at the Town Hall, Library and at each Post Office in said Town of Westford at least fourteen (14) days prior to the time of holding said meeting.

THEREOF FAIL NOT and make return of this warrant, with your doings thereon, to the  
Town Clerk, at the  
time and place of holding the meeting aforesaid.

Given under our hands this \_\_\_\_\_ day of \_\_\_\_\_ in the Year of  
our Lord 2015.

\_\_\_\_\_  
Scott Hazelton (Chair)

\_\_\_\_\_  
Kelly Ross (Vice-Chair)

\_\_\_\_\_  
Andrea Peraner-Sweet (Clerk)

\_\_\_\_\_  
Jim Sullivan

\_\_\_\_\_  
Donald Siriani

**A TRUE COPY  
ATTEST:**

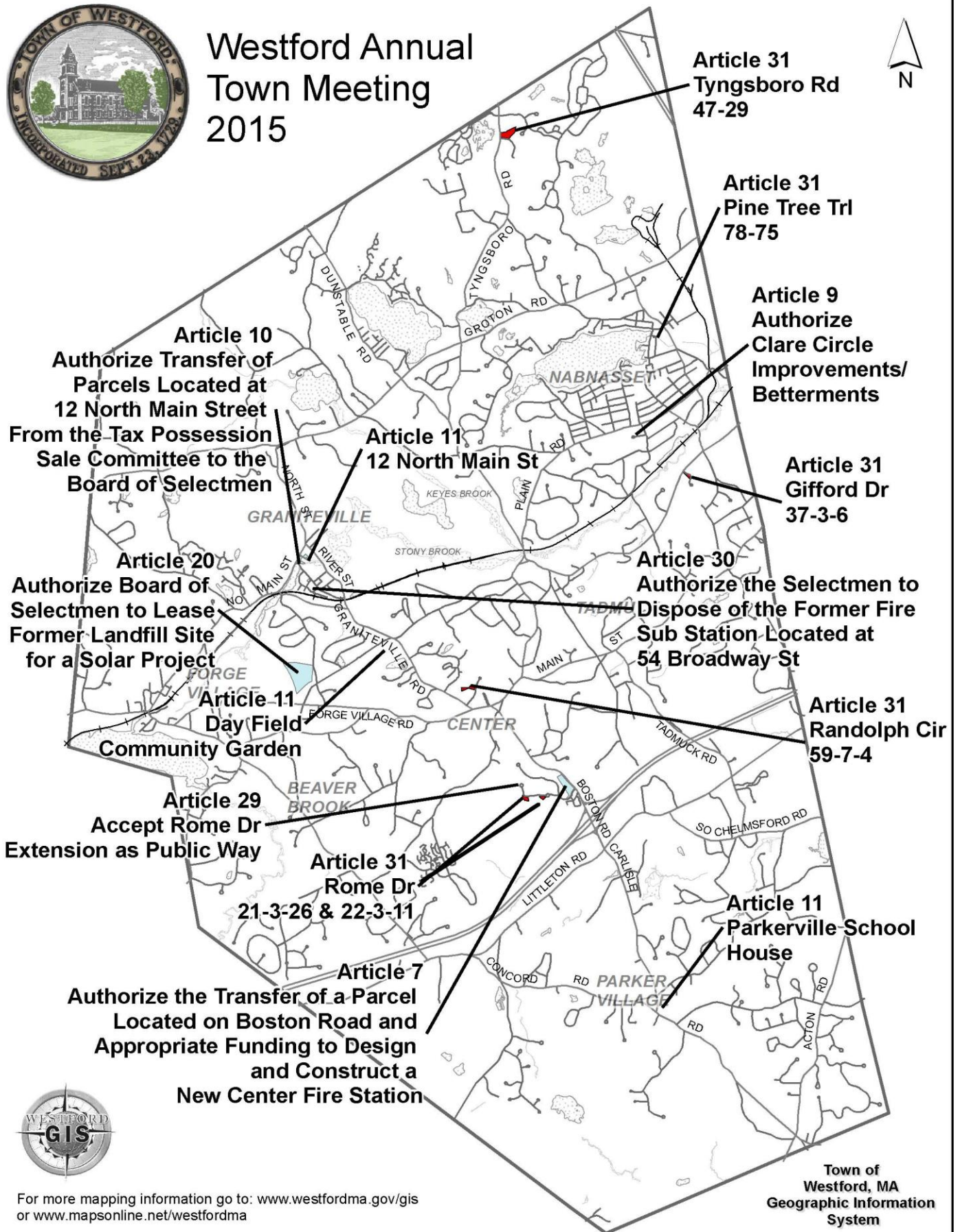
\_\_\_\_\_  
**Constable of Westford**

**DATE:**

**I HEREBY CERTIFY THAT I HAVE SERVED THE FOREGOING WARRANT BY POSTING A TRUE  
AND ATTESTED COPY THEREOF AT THE TOWN HALL, LIBRARY AND AT EACH POST OFFICE  
IN THE SAID TOWN OF WESTFORD AT LEAST FOURTEEN DAYS PRIOR TO THE TIME OF  
HOLDING SAID MEETING.**



# Westford Annual Town Meeting 2015



For more mapping information go to: [www.westfordma.gov/gis](http://www.westfordma.gov/gis)  
or [www.mapsonline.net/westfordma](http://www.mapsonline.net/westfordma)

Town of  
Westford, MA  
Geographic Information  
System

*Salary range adjustment of 2.5% effective 7/1/15*

**Town of Westford**  
**Draft PAY CLASSIFICATION PLAN**  
 Effective July 1, 2015

**Salary Ranges per Band**

<b>BAND</b>	<b>MIN</b>	<b>MID</b>	<b>MAX</b>
<b>10</b>	\$115,799	\$123,758	\$131,716
<b>9</b>	\$80,948	\$98,374	\$115,799
<b>8</b>	\$74,261	\$90,248	\$106,235
<b>7</b>	\$68,130	\$82,797	\$97,463
<b>6</b>	\$62,503	\$75,959	\$89,414
<b>5</b>	\$57,344	\$69,689	\$82,033
<b>4</b>	\$51,199	\$62,222	\$73,245
<b>3</b>	\$45,714	\$55,554	\$65,394
<b>2</b>	\$40,815	\$49,602	\$58,388
<b>1</b>	\$36,443	\$44,289	\$52,134

<b>BAND</b>	<b>POSITION TITLE</b>
10	Fire Chief
10	Police Chief
9	Finance Director
8	Assistant Town Manager
8	Director of Land Use Management
8	Director of Technology
7	Director of Human Resources
7	Director of Parks, Recreation & Cemeteries
7	Highway Superintendent
7	Library Director
7	Director of Health Care Services
7	Town Engineer
7	Water Superintendent
6	Budget Director
6	Building Commissioner
6	Director of Environmental Services
6	Principal Assessor
6	Town Accountant
6	Treasurer/Collector
6	Water Operations Manager
5	Assistant Town Engineer
5	Business Manager, Water Department
5	Director of Elder Services
5	Town Clerk

<b>BAND</b>	<b>POSITION TITLE</b>
4	Assistant Library Director
4	Compliance Manager/Water Department
4	Finance & Budget Analyst
4	Project/Procurement Specialist
4	Public Health Nurse
4	Social Worker
3	Administrative Assistant to the Town Manager
3	Animal Control Officer
3	Benefits Coordinator
3	Senior Librarian
3	Systems/Automation Manager, Library
3	Veterans Services Officer
2	Administrative Assistant
1	Activities Coordinator
1	Elder Outreach Coordinator
1	Planner 1

<b>HOURLY CLASS *</b>	<b>MIN</b>	<b>MAX</b>
Auxiliary Firefighter	N/A	12.00
Library Page	9.00	10.25
COA Lead Van Driver	15.15	19.16
COA Van Driver	9.63	16.79
Evening Supervisor/Senior Center	14.00	18.66
Senior Volunteer Worker	11.68	15.57
Student Intern	9.00	15.00
Receptionist	12.83	14.38
Registrar	11.68	15.57

\*Minimum Wage adjustment from \$8.00 to \$9.00 effective 1/1/2015

\*\*Further hourly wages for temporary or seasonal employees will be compatible to, but not greater than, the wage rate provided non-contract employees

## Glossary

**Appropriation:** An authorization by Town Meeting to spend money.

**Assessed valuation:** The value set on real or personal property by the Board of Assessors as a basis for setting the tax rate.

**Budget:** A plan of financial operation embodying an estimate of proposed revenue and expenditures for a given period and the proposed means of financing them.

**Capital outlay exclusion:** A vote by a municipality at an election to fund a capital project or make a capital acquisition. The exclusion is added to the tax levy only during the year in which the project is being funded and may increase the tax levy above the levy ceiling.

**Cherry sheet:** A form from the Massachusetts Department of Revenue showing, for the following fiscal year, all the state and county charges and reimbursements to the Town for local aid and for providing specific town services. It is called the Cherry Sheet because it was originally printed on cherry-colored paper.

**Close outs:** Unspent appropriations and actual revenues above budgeted revenues closed at year-end to fund balance, which is used in the calculation of free cash.

**Debt exclusion:** A vote by a municipality at an election to exclude debt service payments for a particular capital project from the levy limit, which allows the Town to increase its total property tax levy above the limit set by Proposition 2½. The amount of the annual debt service payment is added to the levy limit for the life of the debt only. (See **Proposition 2½**, below.)

**Debt service:** Payment of interest and principal to holders of the Town's bonds and notes. Debt service can be either excluded (see **Excluded debt**, below) or non-excluded (see **Non-excluded debt**, below).

**Encumbrance:** Obligations in the form of purchase orders or contract or salary commitments that are chargeable to an appropriation and for which a part of the appropriation is reserved.

**Enterprise funds:** An accounting mechanism allowing a community to show the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy. For example, Water and Ambulance are enterprise funds.

**Excluded debt:** Debt for a particular capital project for which the payments are excluded from the limits set by Proposition 2 ½. (See **Debt exclusion**, above.)

**Expenditure:** The spending of money by the Town for programs within its approved operating budget.

**Foundation budget:** The target set by the state for each school district establishing the spending level necessary to provide an adequate education, as defined by the state, for all students. The foundation budget comprises both local funding and state aid.

**Fiscal year:** A 12-month period, starting July 1, to that the annual budget applies. The moneys appropriated at the Annual Town Meeting in May are for the next fiscal year starting July 1.

**Free cash:** A dollar value, certified by the state usually in late summer, which represents unspent and unencumbered income and receivables from the previous fiscal year. Town Meeting can spend this money once free cash is certified.

**Full-time equivalent (FTE) employee:** A measurement equal to one staff person working a full-time work schedule for one year. Employment figures are expressed as full-time

equivalent employment, a computed statistic representing the number of full-time employees that could have been employed if the reported number of hours worked by part-time employees had been worked by full-time employees. This statistic is calculated by dividing the "part-time hours paid" by the standard number of hours for full-time employees and then adding the resulting quotient to the number of full-time employees. For example, using a 40-hour workweek standard, one employee working a 20-hour week and one employee working a 40-hour week would equal 1.5 FTEs.

**General fund:** The major Town fund created with Town receipts and tax revenues from which most Town expenses are met.

**GIS:** Geographical Information System.

**Indirect costs:** Costs of a service not reflected in the service's operating budget. A determination of these costs is necessary to analyze the total cost of service delivery. An example of an indirect cost of providing Town services would be health insurance costs for employees.

**Local receipts:** Collections made by the various Town departments that are not voted by the Town to offset the appropriations of a specific Town department.

**Minimum recommended reserves:** An amount equal to 5% of the sum of the operating budget (not including enterprise funds), estimated state charges, the allowance for abatements, and certain other amounts to be raised.

**New growth:** Under Proposition 2½, the taxing capacity added by new construction and other increases in the property tax base. New growth is calculated by multiplying the value associated with new construction by the tax rate of the previous fiscal year.

**Non-excluded debt:** Debt for which the payments are not excluded from the limits set by Proposition 2½.

**Operating budget:** The plan of proposed spending for the upcoming fiscal year. It is the Town's "best guess" on what it will cost to operate the Town.

**Overlay account:** An amount raised by the Assessors in taxes to be used for potential abatement of property taxes.

**Overlay surplus:** Any balance in the overlay account of a given fiscal year in excess of the amount remaining to be collected or abated can be transferred into this account. Overlay surplus may be appropriated for any lawful purpose.

**Override:** A vote by a municipality in an election to permanently increase the levy limit (see **Proposition 2½**, below).

**Proposition 2½:** An initiative law approved by Massachusetts voters in 1980. Proposition 2½ sets a limit on the amount of real and personal property taxes a community may levy, as well as a limit on the annual increase in the tax levy.

The levy limit is a restriction on the amount of property tax a community may levy. Under Proposition 2½, a community may not increase taxes more than 2½ percent over the previous year's levy (plus the value of any new growth that has occurred in the Town) and may not levy more than 2½ percent of the total full and fair cash value of all taxable real and personal property in the community (the levy ceiling).

Proposition 2½ allows cities and towns to vote in an election to exclude certain costs as well as to increase its annual levy limit. See **Debt exclusion** and **Override**, above.

**Reserve fund:** An amount set aside annually within the Town's budget to provide a funding source for "extraordinary and unforeseen" expenditures. The Finance Committee authorizes transfers from this fund.

**Revolving fund:** Moneys, usually derived from fees that may be used by a Town department for special use without Town Meeting appropriation.

**Stabilization fund:** Essentially a "rainy day" fund. It is a special reserve account created primarily to provide for capital improvements and unforeseen circumstances. It requires a two-thirds vote of Town Meeting to take money from this fund and appropriate it for expenditure.

**Warrant:** A list of items to be acted on by Town Meeting.



## NOTES

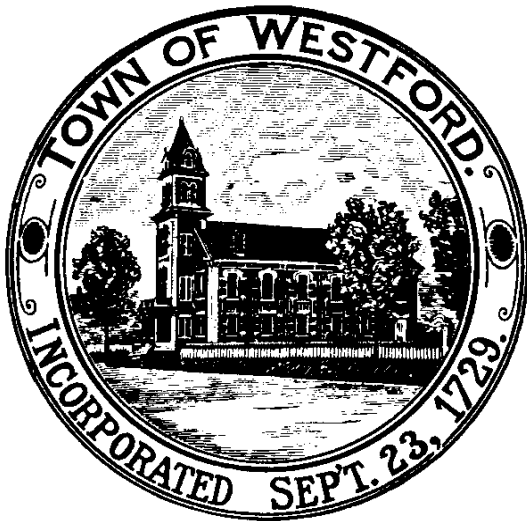
## NOTES

## NOTES

Town of Westford  
55 Main Street  
Westford, MA 01886

Presorted Standard  
U.S. POSTAGE  
PAID

Westford, MA 01886  
Permit No. 12



COME TO  
**TOWN MEETING**  
AND MAKE YOUR VOICE  
HEARD

**SATURDAY, MARCH 28,**  
**2015**  
**10:00 AM**  
**ABBOT ELEMENTARY**  
**SCHOOL**